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University of Toronto

FINANCIAL STATISTICS
CANADIAN MUNICIPAL GOVERNMENTS

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1948 ISSUE

TWENTY-NINTH YEAR OF PUBLICATION

Compiled and Issued by
THE CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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CANADIAN MUNICIPAL GOVERNMENTS

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Riverside, Town	25, 26, 27
Riviere-du-Loup, City	31, 32, 33
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Roberval, Town	31, 32, 33
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*Under Montreal Metropolitan Commission.

[1]Previously Priceville Village.

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Stayner, Town	49
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Stellarton, Town	34, 35, 36
Stettler, Town	41
Stewiacke, Town	56
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Stonewall, Town	44
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Stoney Plain, Town	41
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Strasbourg, Town	43
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Ste-Rose, Town	31, 32, 33
Ste-Scholastique, Village	55
St-Simeon, Village	55
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*Under Montreal Metropolitan Commission.

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Yarmouth, Town, N.S.	34, 35, 36
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York Twp. East	10, 11, 12
York Twp. North	10, 11, 12
Yorkton, City	16, 17, 18

*Under Montreal Metropolitan Commission.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: City's Report 1947	AREA IN SQUARE MILES	GENERAL NET DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount (¶)	GENERAL NET DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED 1947: Amount	TAXES LEVIED 1947: Per Capita	TAXES COLLECTED 1947: Amount	TAXES COLLECTED 1947: % of 1947 Levy	1946 TAX LEVY UNPAID AT DECEMBER 31, 1947: Amount	1946 TAX LEVY UNPAID AT DECEMBER 31, 1947: Per Capita	1946 TAX LEVY UNPAID AT DECEMBER 31, 1947: % of 1947 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1947 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS (Incl. 1947 Taxes Unpaid) (After Deducting Reserve, if Any): Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Per Capita	
	BRITISH COLUMBIA (Cities)					$	$	$	$	$	$	$	%	$	$	%	$	$	$	$	
1)	New Westminster	17,524	21,967	33,000	5.4	[1]	.....	9,407,554 [2]	285	846,042	25.64	857,400	101.3	24,978	.76	2.9	36,047	1.09	277,012	8.39	(1
2)	North Vancouver	8,510	8,914	12,500	4.9	[3]	.....	8,939,615	715	349,550 [4]	27.96	347,177	99.3	27,493	2.20	7.9	40,299	3.22	304,792 [5]	24.38	(2
3)	Trail	7,573	9,392	10,500	1.3	56,686	5.40	6,847,046	652	216,731 [6]	20.64	215,463	99.4	14,734	1.40	6.8	20,427	1.95	410	.....	(3
4)	Vancouver	246,593	275,353	354,150	43.7	30,920,322	87.31	237,691,931	671	13,496,209	38.10	13,317,958	98.7	701,747	1.98	5.2	[7]	.....	[7]	.....	(4
5)	Victoria	39,082	44,068	61,400	7.2	11,565,000	188.35	49,492,705	806	1,895,304 [8]	30.87	1,786,607	94.2	110,260	1.80	5.8	138,349	2.25	876,591	15.91	(5
6)	Burnaby District	25,564	30,328	43,000	35.0	[3]	.....	17,146,793	399	1,046,012	24.32	1,013,822	96.9	115,575	2.69	11.0	149,434	3.48	1,316,790	30.62	(6
7)	Saanich District	12,968	20,535	26,000	46.9	170,655	6.56	19,016,017	731	469,584 [9]	18.06	461,656	98.3	36,942	1.42	7.9	44,466	1.71	31,420	1.21	(7
	ALBERTA (Cities)																				
8)	Calgary	83,716	88,904	100,044	40.0	7,820,997	78.18	65,362,990	653	3,849,152 [10]	38.47	4,155,038	107.9	208,793	2.09	5.4	240,422	2.40	1,826,027 [11]	18.25	(8
9)	Edmonton	79,179	93,817	118,541	42.5	17,278,606	145.76	83,376,715	703	4,979,870 [12]	42.01	4,946,604	99.3	325,342	2.74	6.5	[13]	.....	[13]	.....	(9
10)	Lethbridge	13,489	14,612	17,771	10.8	473,151	26.62	13,690,505 [14]	770	686,337	38.62	688,445	100.3	47,167	2.65	6.9	70,740 [15]	3.98	149,700 [15]	8.42	(10
11)	Medicine Hat	10,300	10,571	12,859 [16]	17.0	452,265	35.17	8,667,605	674	434,934 [17]	33.82	428,055	98.4	42,188	3.28	9.7	[18]	.....	[18]	.....	(11
	SASKATCHEWAN (Cities)																				
12)	Moose Jaw	21,999	20,753	23,069 [16]	15.2	[3]	.....	17,020,630	738	960,276	41.63	964,022	100.3	36,443	1.58	3.8	[19]	.....	[19]	.....	(12
13)	Prince Albert	9,905	12,508	15,000	13.2	1,160,062	77.34	7,338,255	489	463,338	30.89	501,234 [20]	108.2	51,864	3.46	11.2	[21]	.....	[21]	.....	(13
14)	Regina	53,209	58,245	60,246 [16]	12.5	2,921,125	48.49	42,112,230	699	2,297,022	38.13	2,271,870	98.9	122,501	2.03	5.3	[22]	.....	[22]	.....	(14
15)	Saskatoon	43,291	43,007	46,028	15.2	4,305,839	93.55	33,761,612	734	1,639,488 [23]	35.62	1,638,420	99.9	141,365	3.07	8.6	[24]	.....	[24]	.....	(15
	MANITOBA (Cities)																				
16)	Brandon	17,082	17,383	18,801	9.0	[3]	.....	9,933,990	528	508,774	27.06	506,538	99.6	63,320	3.37	12.4	63,273 [25]	3.37	10,912	.58	(16
17)	St. Boniface	16,305	18,157	26,823	17.6	[3]	.....	13,644,300	509	633,875	23.63	620,232	97.8	76,573	2.85	12.0	56,136	2.09	3,511	.13	(17
18)	Winnipeg	218,785	221,960	234,201	23.2	7,548,921	32.23	192,196,295	821	10,041,101	42.87	9,959,141	99.2	529,779	2.26	5.2	[26]	.....	[26]	.....	(18

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

¶ Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

(1) Unable to obtain sinking fund breakdown.
(2) In addition, $19,864,398 net improvements not taxed.
(3) Debt consolidated.
(4) Not including poll tax $3,602.
(5) After deducting reserve of $304,792.
(6) Not including poll tax $8,173 or road tax $3,518.
(7) Combined reserve of $894,966 against tax arrears of $922,434 and tax sale lands $1,567,357.
(8) Not including road tax $15,124 or poll tax $23,235.
(9) Not including road tax $2,629 or poll tax $4,027.
(10) Excluding discounts.
(11) After deducting reserve of $818,289.
(12) Including special frontage, water, sewage, etc.
(13) Combined reserve of $716,386 against tax arrears of $521,786 and tax sale lands of $1,323,167.
(14) Not including assessment "Wartime Housing and Veterans."
(15) After deducting reserves of $654 against tax arrears and $199,452 against tax sale lands.
(16) 1946 census.
(17) Not including business and public utilities.
(18) Combined reserve of $1,679,285 against tax arrears of $401,542 and tax sale lands $1,522,176.
(19) Reserve of $2,245,561 against tax arrears of $56,154 and tax sale lands $2,217,147.
(20) Includes realization of tax title property.
(21) Combined reserve of $631,436 against tax arrears of $118,920 and tax sale lands $656,022.
(22) Combined reserve of $860,268 fully covers tax arrears of $158,741 and tax sale lands $701,527.
(23) Not including poll tax $16,574, amusement tax $62,754, business licenses $137,782.
(24) Combined reserve of $1,802,724 against arrears of $241,287, tax sale certificates $3,410 and tax title property $1,147,061.
(25) After deducting reserve of $23,374.
(26) Tax arrears of $691,046 and tax sale certificates $11,644 fully reserved.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate Amount	Schools: Separate Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (a) Amount	Total Gross Debenture Debt (a) Per Capita	Total Sinking Funds on Hand (Including Separate Schools, if Any) Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt Per Capita	Floating Debt: Amount Borrowed in Anticipation of Debenture Issues (b)	Floating Debt: Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund	Current Operating Surplus or Deficit	
	BRITISH COLUMBIA (Cities)	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	New Westminster	547,500	.....	16.59	210,151	5,470,802 [1]	165.78	638,557 [2]	19.35	4,832,245	146.43	40,000	235,730		.....	91,988 *S*	(1
2)	North Vancouver	[4]	.....	.....	[4]	2,293,239	183.46	.....	.....	2,293,239	183.46	.....	.....	.....	.....	10,674 *S*	(2
3)	Trail	125,221	.....	11.93	86,981	645,650 [5]	61.49	494,144	47.06	151,506	14.43	.....	10,000	71,395	.....	3,650 *D*	(3
4)	Vancouver	11,764,601	.....	33.22	2,079,219	66,345,934 [6]	187.34	30,097,204 [7]	84.98	36,248,730	102.36	.....	.....	1,458,628 [7]	.....	232,498 *S*	(4
5)	Victoria	[8]	.....	.....	.....	11,816,000	192.44	.....	.....	11,816,000	192.44	.....	.....	.....	.....	55,628 *S*	(5
6)	Burnaby District	[4]	.....	.....	[4]	2,289,789 [9]	53.25	18,243 [10]	.42	2,271,546	52.83	.....	.....	.....	.....	54,109 *S*	(6
7)	Saanich District	231,000	.....	8.88	.....	544,550 [11]	20.94	264,171 [12]	10.16	280,379	10.78	.....	.....	.....	.....	84,124 *S*	(7
	ALBERTA (Cities)																
8)	Calgary	1,537,167	96,000	16.32	1,095,452	10,557,898	105.53	..... [13]	.....	10,557,898	105.53	.....	.....	.....	.....	185,797 *D*	(8
9)	Edmonton	2,951,000	502,000	29.13	1,026,803	20,659,972 [14]	174.28	.....	.....	20,659,972	174.28	.....	.....	.....	.....	409 *S*	(9
10)	Lethbridge	109,583	42,588	8.56	165,189	1,040,080 [15]	58.82	214,221	12.05	825,859	46.47	.....	.....	51,502	.....	15,427 *S*	(10
11)	Medicine Hat	.....	.....	.....	150,838	1,977,726	153.80	829,483	64.51	1,148,243	89.29	.....	.....	106,460	.....	39,807 *S*	(11
	SASKATCHEWAN (Cities)																
12)	Moose Jaw	[16]	9,750	.42	.....	778,706 [16]	33.76	47,660 [17]	2.07	731,046	31.69	.....	1,759 [18]	.....	.....	12,000 *D*	(12
13)	Prince Albert	109,207	16,329	8.37	25,957	2,493,462 [19]	166.23	1,034,741	68.98	1,458,721	97.25	.....	62,539	.....	9,763	16,655 *D*	(13
14)	Regina	1,884,000	132,000	33.46	239,118	7,624,489 [20]	126.55	3,992,154 [21]	66.26	3,632,335	60.29	.....	.....	126,256	.....	155,815 *S*	(14
15)	Saskatoon	2,134,250	122,666	49.03	753,703	8,187,345	177.88	3,644,852	79.19	4,542,493	98.69	200,000 [22]	80,217	229,298	.....	71,839 *S*	(15
	MANITOBA (Cities)																
16)	Brandon	250,310	.....	13.31	.....	417,310 †[23]	22.20	[24]	.....	417,310	22.20	.....	15,745	.....	.....	58,236 *D*	(16
17)	St. Boniface	187,125	.....	6.98	.....	3,499,043 †[25]	130.45	.....	.....	3,499,043	130.45	.....	130,635	.....	.....	5,717 *D*	(17
18)	Winnipeg	3,600,000 [26]	.....	15.37	1,287,889	38,533,189	164.53	14,712,827	62.82	23,820,362	101.71	1,599,564 [27]	3,950,758 [28]	511,647	.....	129,074 *S*	(18

(*a*) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(*b*) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

(*S*) Surplus. (*D*) Deficit.

† Unable to obtain breakdown of sinking fund.

(1) Does not include $727,610 remaining of debentures taken over by Greater Vancouver Water District, against which reserves of $481,380 are held; does not include share of funded debt of Vancouver and District Joint Sewerage and Drainage Board (1946, $34,081), and does not include $683 unsold debentures. $1,400,000 of total are serial debentures.

(2) Of this amount, $498,719 represents investments in their own debentures at par.

(4) Debt consolidated.

(5) Not including $226,000 issued and unsold, of which $76,000 is for schools.

(6) Includes share (1946, $3,755,657) of net funded debt of Vancouver and District Joint Sewerage and Drainage Board and bonds of $2,983,313 with sinking funds of $1,861,577, upon which the interest and sinking fund is payable to the city by the Greater Vancouver Water Board. Does not include $900,000 school debentures issued but unsold. Nor does it include any of the G.V.W.D. debt outstanding of $11,743,713, against which there is sinking fund of $1,308,825. G.V.W.D. had surplus after providing for all operating and debt charges.

(7) All figures actuarial since sinking fund is owed $6,720,294 by city.

(8) $1,215,000 unissued not included.

(9) Made up of Series A $2,209,789 and Series B $80,000.

(10) For retirement of Series A.

(11) Does not include $317,000 school debentures authorized and unissued nor $53,000 Greater Victoria Board of Cemetery Trustees bonds guaranteed as to principal and interest.

(12) Exceeds requirement by $12,939.

(13) Sinking fund of $80,858, against which $74,004 debentures called but not presented.

(14) Excluding Treasury Bills $1,250,000 held by Province of Alberta and province–city housing project of $994,200.

(15) Not including $20,125 issued and unsold nor $50,000 due Province of Alberta nor $700,000 issue authorized for construction of Galt hospital.

(16) Refunded December 31, 1945.

(17) Debt retirement fund.

(18) Separate school.

(19) Excluding $65,000 unsold *re* hospital and collegiate debt.

(20) Excluding $300,000 unsold *re* collegiate and $1,725,000 general and including $1,040,000 direct relief.

(21) Not including $750,317 investment reserve and surplus.

(22) Loans for capital services.

(23) Includes $17,000 "Old Brandon Bonds" not turned in when refunded in 1942.

(24) $43,064 debenture trust reserve, of which $35,887 for retiring purposes.

(25) City's share of Greater Winnipeg Water District net debt estimated at $411,872 not included. Provincial advance *re* Sanitary District $85,486 included.

(26) Including $60,000 issued by school directly.

(27) Against which "Revenue Account (on Hand)" $2,556,901.

(28) Unemployment relief.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT							SINKING FUNDS	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)				
		Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others	
	BRITISH COLUMBIA (Cities)	$	$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	New Westminster	1,116,500	206,000	.....	.....	.....	1,322,500	40.07	[1]	[1]	.....	75,778 *S*	265,837 *S*	.....	8,552 *Sm*	(1
2)	North Vancouver	[3]	.....	.....	.....	*f* [3]	[3]	.....	.....	[3]	.....	22,180 *S*[2]	.....	.....	45,202 *Df*[2]	(2
3)	Trail	106,607	.....	.....	.....	.....	106,607	10.15	11,787	94,820	9.03	53,267 *S*	.....	.....	.....	(3
4)	Vancouver	9,968,857 [4]	.....	.....	.....	426,500 *c*	10,395,357	29.35	5,066,949 [5]	5,328,408	15.04	524,425 *S*	.....	.....	.....	(4
5)	Victoria	251,000	.....	.....	.....	.....	251,000	4.09	.....	251,000	4.09	149,332 *S*	.....	.....	.....	(5
6)	Burnaby District	[3]	.....	.....	.....	.....	[3]	.....	.....	[3]	.....	11,207 *S*	.....			(6
7)	Saanich District	303,550	.....	.....	.....	.....	303,550	11.67	193,825	109,725	4.22	46,242 *S*	.....	.....		(7
	ALBERTA (Cities)															
8)	Calgary	2,237,767	84,134	415,000	.....	.....	2,736,901	27.36	.....	2,736,901	27.36	74,948 *S*	327,577 *S*	52,129 *S*	16,025 *Sp*	(8
9)	Edmonton	969,325	976,369	1,025,099	.....	410,573 *t*	3,381,366	28.52	.....	3,381,366	28.52	27,665 *S*	272,191 *S*	153,745 *D*	153,163 *St*	(9
10)	Lethbridge	166,032	186,111	2,732	.....	.....	354,875	19.96	2,167	352,708	19.85	25,748 *S*	162,886 *S*	27,717 *D*	4,225 *Sh*	(10
11)	Medicine Hat	90,000	500,000	.....	.....	180,000 *g*	770,000	59.88	74,022	695,978	54.12	49,982 *S*	100,083 *S* [6]	.....	102,546 *Sg*	(11
	SASKATCHEWAN (Cities)															
12)	Moose Jaw	.....	.....	.....	.....	.....	[3]	.....	.....	.....	.....	2,571 *D*	.....	.....	.....	(12
13)	Prince Albert	461,202	.....	.....	.....	.....	461,202	30.75	162,543	298,659	19.91	51,088 *S*	.....	.....	.....	(13
14)	Regina	1,733,520 [7]	174,461	701,143	.....	.....	2,609,124	43.31	1,895,914	711,210	11.81	120,322 *S*	934,385 *S*	16,187 *S*	.....	(14
15)	Saskatoon	447,288 [8]	278,513	251,440	.....	.....	977,241	21.23	740,587	236,654	5.14	111,425 *S*	621,355 *S*	92,965 *S*	.....	(15
	MANITOBA (Cities)															
16)	Brandon	.....	.....	.....	.....	.....	[3]	.....	.....	.....	.....	12,668 *S*	.....	.....	.....	(16
17)	St. Boniface	.....	.....	.....	.....	.....	[3]	.....	.....	.....	.....	?	.....	.....	.....	(17
18)	Winnipeg	1,455,673	15,695,000	490,000	.....	6,909,159 [9]	24,949,832	106.53	8,678,391	16,271,441	69.47	483,950 *S*	1,150,115 *S*	82,588 *S*	.....	(18

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(*S*) Surplus.
(*c*) Cemetery.
(*g*) Gas.
(*p*) Paving.
(*m*) Market.
(*D*) Deficit.
(*f*) Ferries.
(*h*) Housing.
(*t*) Telephone.

(1) Unable to obtain sinking fund breakdown.
(2) No mention is made of debt charges.
(3) Debt consolidated.
(4) Including $2,983,313 debentures assumed by Greater Vancouver Water District, against which sinking funds total $1,861,577.
(5) All figures actuarial as sinking fund is owed $6,720,294 by city.
(6) Including Redcliff.
(7) Including $303,041 property share of watermains local improvements, with sinking funds of $178,855.
(8) Of which $358,499 city's share of local improvements, with sinking funds of $193,791.
(9) Greater Winnipeg Water District (net).

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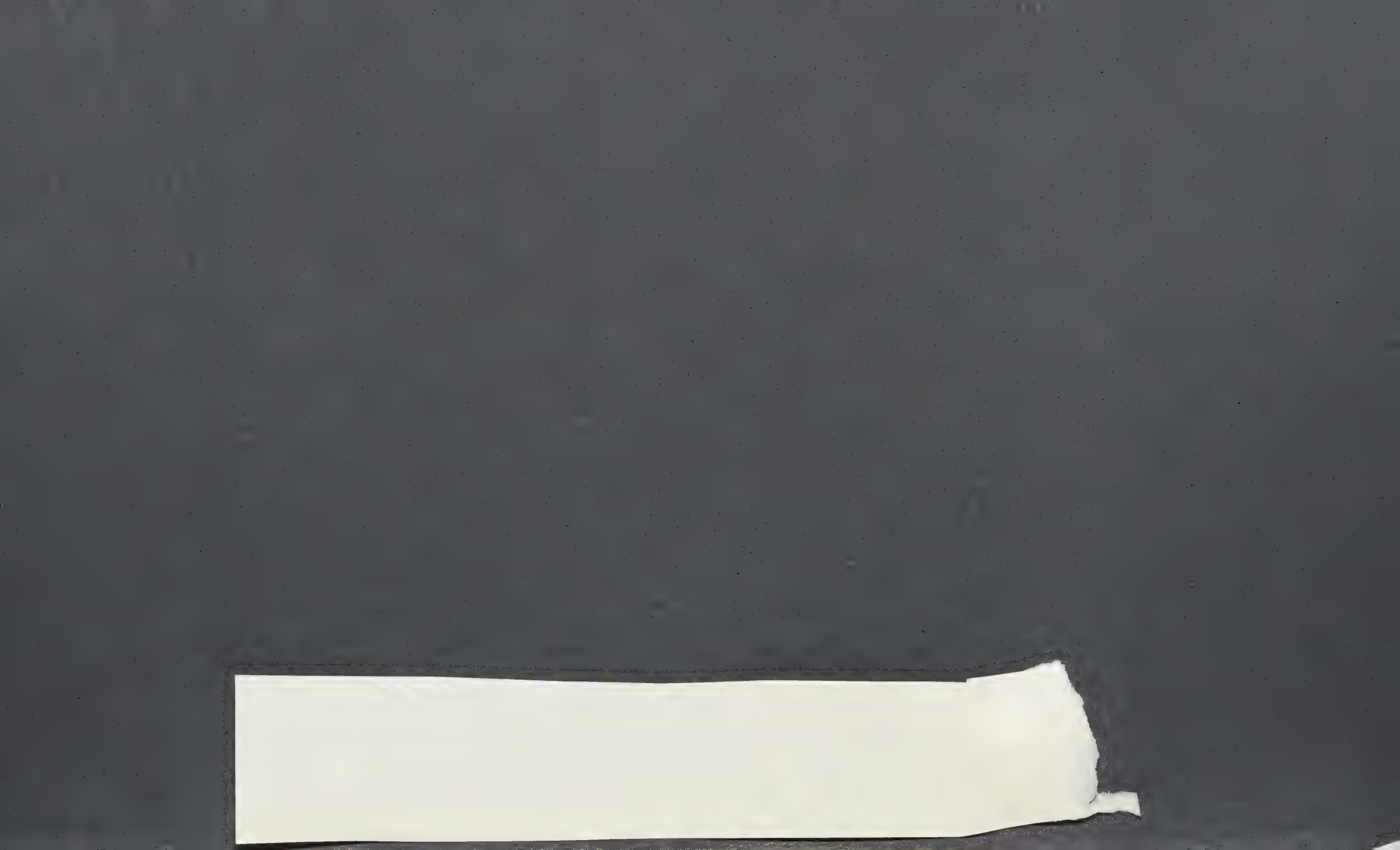
Kindly insert two corrections in your 1948 Red Book:

(1) re the City of Ottawa, on page 4, strike out the entry under Tax Arrears of $176,525 and alter note 25 to read: "Uncollected taxes of $176,525 fully covered by reserve plus reserve of $46,848 for additional uncollectible taxes of $35,000 and penalties and interest of $11,848".



FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

GOVT PUBNS

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: City's Report 1947	AREA IN SQUARE MILES	GENERAL NET DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount (¶)	GENERAL NET DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED 1947: Amount	TAXES LEVIED 1947: Per Capita	TAXES COLLECTED 1947: Amount	TAXES COLLECTED 1947: % of 1947 Levy	1947 TAX LEVY UNPAID AT DECEMBER 31, 1947: Amount	1947 TAX LEVY UNPAID AT DECEMBER 31, 1947: Per Capita	1947 TAX LEVY UNPAID AT DECEMBER 31, 1947: % of 1947 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1947 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS (Incl. 1947 Taxes Unpaid) (After Deducting Reserve, if Any): Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Per Capita	
	ONTARIO (Cities)					$	$	$	$	$	$	$	%	$	$	%	$	$	$	$	
1)	Barrie (T.)	7,776	9,725	10,452 [1]	3.4	280,748	26.86	6,081,645	582	294,147	28.14	289,041	98.3	18,301	1.75	6.2	[2]	.....	1,732	.17	(1
2)	Belleville	13,790	15,710	16,729	2.8	813,163	48.61	12,104,178	724	614,101	36.71	601,819	98.0	37,023	2.21	6.0	48,486 [3]	2.90	4,945 [4]	.30	(2
3)	Brantford	30,107	31,948	34,810 [1]	4.9	817,759	23.49	30,075,225	864	1,380,978	39.67	1,387,833	100.5	36,922	1.06	2.7	[5]	.....	.....	.....	(3
4)	Brockville (S.T.)	9,736	11,342	11,590 [1]	2.1	176,005	15.19	7,374,425	636	352,827	30.44	346,695	98.3	13,825	1.19	3.9	5,544 [7]	.48	1	.....	(4
5)	Chatham	14,569	17,369	18,662 [1]	2.5	182,546	9.78	16,702,789	895	759,093	40.68	745,132	98.2	47,801	2.56	6.3	53,701	2.88	.....	.....	(5
6)	Cornwall	11,126	14,117	16,172 [1]	1.0	882,706	54.58	12,585,095	778	541,810	33.50	526,586	97.2	38,687	2.39	7.1	50,600 [8]	3.13	.....	.....	(6
7)	Forest Hill (V.)	5,207	11,757	15,102	1.5	1,984,308	131.39	16,757,877	1,110	967,377	64.06	964,990	99.8	29,950	1.98	3.1	4,867 [9]	.32	1,349	.09	(7
8)	Fort William	26,277	30,585	31,390	13.5	1,758,385	56.02	31,164,460	993	1,448,438	46.14	1,427,678	98.6	69,664	2.22	4.8	80,908	2.58	96	.....	(8
9)	Galt	14,006	15,346	16,308	2.5	659,114	40.42	12,551,880	770	516,646	31.68	522,701	101.2	13,286	.81	2.6	8,949 [10]	.55	7,459	.46	(9
10)	Guelph	21,075	23,273	24,357	4.9	156,471	6.42	15,350,019	630	689,758	28.32	703,977	102.1	31,512	1.29	4.6	[11]	.....	.....	.....	(10
11)	Hamilton	155,547	166,337	179,328 [1]	12.1	7,996,083	44.59	182,841,720	1,020	7,236,349	40.35	7,301,476	100.9	33,773	.19	.5	43,367 [12]	.24	134,342 [13]	.75	(11
12)	Kingston	23,439	30,126	31,539 [1]	3.3	1,611,946	51.11	22,784,145	722	994,440	31.53	992,355	99.8	30,193	.96	3.0	36,375 [14]	1.15	[15]	.....	(12
13)	Kitchener	30,793	35,657	38,978 [1]	4.4	1,230,441	31.57	32,529,267	835	1,515,516	38.88	1,514,791	100.0	28,287	.73	1.9	[16]	.....	[17]	.....	(13
14)	Leaside	1,005	6,183	10,958	1.8	2,194,611	200.27	9,243,229	844	702,651	64.12	701,158	99.8	16,839	1.54	2.4	[18]	.....	881	.08	(14
15)	London	75,148	78,264	86,042 [1]	10.0	1,115,065	12.96	93,045,826	1,081	3,899,863	45.33	3,878,871	99.5	119,352	1.39	3.1	148,034	1.72	243,271	2.83	(15
16)	Niagara Falls	19,046	20,589	20,685	2.6	534,868	25.86	20,376,578	985	870,408	42.08	863,726	99.2	36,160	1.75	4.2	15,551 [19]	.75	[20]	.....	(16
17)	North Bay	15,528	15,599	17,043 [1]	3.3	449,319	26.36	10,564,079	620	551,495	32.36	552,999	100.3	19,584	1.15	3.6	[21]	.....	[22]	.....	(17
18)	Orillia (T.)	8,183	9,798	10,895	3.9	244,305	22.42	5,662,236	520	319,459	29.32	313,754	98.2	22,740	2.09	7.1	18,806 [23]	1.73	5 [24]	.....	(18
19)	Oshawa	23,439	26,813	27,215 [1]	3.4	403,429	14.82	30,984,205	1,138	994,912	36.56	994,714	100.0	10,627	.39	1.1	11,660	.43	.....	.....	(19
20)	Ottawa	126,872	154,951	165,362	6.4	5,552,871	33.58	171,560,220	1,037	7,213,374	43.62	7,125,504	98.8	146,149	.88	2.0	~~176,525~~ [25]	1.07	[26]	.....	(20
21)	Owen Sound	12,839	14,002	15,782 [1]	4.5	454,825	28.82	8,907,910	564	550,749	34.90	552,750	100.4	7,103	.26	1.3	[27]	.....	[28]	.....	(21
22)	Pembroke (T.)	9,368	11,159	12,365	3.0	[49]	15.81	5,389,268	436	320,718	26.02	316,017	98.5	24,112	1.95	7.5	20,596 [29]	1.67	2,903	.14	(22
23)	Peterborough	22,327	25,350	33,191	4.4	1,548,422	46.65	30,739,264	926	1,139,785	34.34	1,136,458	99.7	27,885	.84	2.5	19,191 [30]	.58	4,806	.....	(23
24)	Port Arthur	19,818	24,426	26,957	13.6	1,106,221	41.04	29,577,741	1,097	973,673	36.12	981,190	100.8	51,558	1.91	5.3	49,401 [31]	1.83	224,511 [32]	8.32	(24
25)	St. Catharines	24,754	30,275	35,140	3.7	1,092,227	31.08	32,601,808	928	1,399,066	39.81	1,337,803	95.6	49,486	1.41	3.5	45,205 [33]	1.29	.....	.....	(25
26)	St. Thomas	15,430	17,132	18,283 [1]	2.8	152,043	8.32	15,102,541	826	699,358	38.25	698,865	99.9	17,466	.96	2.5	24,398	1.33	13,122	.72	(26
27)	Sarnia	18,191	18,734	22,259 [1]	2.5	996,694	44.78	18,956,158	852	893,216	40.13	887,292	99.3	33,734	1.52	3.8	[34]	.....	[35]	.....	(27
28)	Sault Ste. Marie	23,082	25,794	28,491	7.6	1,372,494	48.17	26,497,322	930	1,204,392	42.27	1,196,626	99.4	81,025	2.84	6.7	111,603 [36]	3.92	[37]	.....	(28
29)	Stratford	17,742	17,038	18,025	4.4	231,887	12.86	14,076,225	781	662,038	18.42	667,387	100.8	22,072	1.22	3.3	[38]	.....	[39]	.....	(29
30)	Sudbury	18,518	32,203	37,640 [1]	4.0	1,280,268	34.01	21,769,942	578	1,344,410	35.72	1,324,554	98.5	54,997	1.46	4.1	[40]	.....	[41]	.....	(30
31)	Timmins (T.)	14,200	28,790	27,948	3.2	742,263	26.56	11,825,200	423	858,852	30.73	859,784	100.1	98,520	3.53	11.5	72,852 [42]	2.61	281	.....	(31
32)	Toronto	631,207	667,457	696,555	32.3	34,368,650	49.34	964,830,522	1,385	34,775,643	49.93	35,620,767	102.4	1,399,999	2.01	4.0	1,367,837 [43]	1.96	[44]	.....	(32
33)	Waterloo (T.)	8,095	9,025	10,127 [1]	4.6	376,119	37.14	7,832,654	773	369,716	36.51	368,128	99.6	3,617	.36	1.0	466 [45]	.....	.....	.....	(33
34)	Welland	10,709	12,500	15,006	1.7	522,000	34.79	12,023,235	801	597,520	39.82	598,472	100.2	13,138	.88	2.2	13,000 [46]	.87	39,898 [47]	2.66	(34
35)	Windsor	63,108	105,311	118,533 [1]	12.9	[49]	190.05	107,315,270	905	5,403,768	45.59	5,336,512	98.8	220,487	1.86	4.1	1 [48]	.....	.....	.....	(35
36)	Woodstock	11,395	12,461	13,060	2.4	230,741	17.67	8,377,148	641	365,331	27.97	365,018	99.9	6,027	.46	1.7	440 [6]	.....	1,481	.11	(36

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(S.T.) Separated town.
(T.) Town.
(V.) Village.
¶ Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fifth to last column of next page.

(1) Excluding inmates of public institutions.
(2) Reserve of $33,590 against arrears $27,938.
(3) After deducting reserve of $2,200.
(4) After deducting reserve of $3,516.
(5) After deducting reserve of $1,752.
(6) After deducting reserve of $9,132.
(7) After deducting reserve of $12,216.
(8) After deducting reserve of $1,549.
(9) After deducting reserve of $32,833.
(10) After deducting reserve of $20,444.
(11) $52,425 fully covered by reserve.
(12) Excluding $5,102 arrears of sanitary convenience roll.
(13) After deducting reserve of $134,342.
(14) After deducting reserve of $1,914.
(15) $5,965 fully covered by reserve.
(16) $38,124 fully covered by reserve.
(17) $248 fully covered by reserve.
(18) Reserve of $30,387 against arrears $19,356.
(19) After deducting reserve of $27,139.
(20) $27,798 fully covered by reserve.
(21) $38,477 fully covered by reserve.
(22) $76,125 fully covered by reserve.
(23) After deducting reserve of $9,455.
(24) After deducting reserve of $1,725.
(25) After deducting reserve of $46,848.
(26) $32,741 fully covered by reserve.
(27) $8,721 fully covered by reserve.
(28) $9,373 fully covered by reserve.
(29) After deducting reserve of $12,594.
(30) After deducting reserve of $23,637.
(31) After deducting reserve of $39,866.
(32) After deducting reserve of $500,000.
(33) After deducting reserve of $12,320.
(34) Reserve of $127,787 against arrears $43,194.
(35) $20,262 fully covered by reserve.
(36) After deducting reserve of $66,237.
(37) $157,370 fully covered by reserve.
(38) $36,461 fully covered by reserve.
(39) $443 fully covered by reeve.
(40) $59,684 fully covered by reserve.
(41) $18 fully covered by reserve.
(42) After deducting reserve of $91,396.
(43) After deducting reserve of $400,864.
(44) Reserve of $557,092 against tax sale lands $415,089.
(45) After deducting reserve of $3,738.
(46) After deducting reserve of $1,632.
(47) After deducting reserve of $13,299.
(48) After deducting reserve of $247,640.
(49) Debt partially consolidated.

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TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate Amount	Schools: Separate Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (a) Amount	Total Gross Debenture Debt (a) Per Capita	Total Sinking Funds on Hand (Including Separate Schools, if Any) Amount	Total Sinking Funds on Hand Per Capita	Total Net Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Total Net Debenture Debt Per Capita	Floating Debt: Amount Borrowed in Anticipation of Debenture Issues (b)	Floating Debt: Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund	Current Operating Surplus or Deficit	
	ONTARIO (Cities)	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Barrie (T.)	22,048	2,803	2.38	51,083	280,748	26.86	.....	.....	280,748	26.86	.....	70,000	.....	.....	838 *D*	(1
2)	Belleville	509,950	.....	30.48	232,266	1,166,627	69.74	160,340	9.59	1,006,287	60.15	.....	174,079	60,619 [1]	.....	4,186 *S*	(2
3)	Brantford	155,007	.....	4.45	257,394	1,537,836	44.18	304,877	8.76	1,232,959	35.42	.....	65,195	156,661	.....	13,213 *S*	(3
4)	Brockville (S.T.)	108,491	.....	9.36	9,664 [1]	176,005	15.19	.....	.....	176,005	15.19	.....	73,155	.....	.....	5,504 *D*	(4
5)	Chatham	56,079	?	3.00	71,554	228,477	12.24	.....	.....	228,477	12.24	.....	206,130	.....	.....	7,813 *D*	(5
6)	Cornwall	287,689	296,923	36.15	93,248	1,002,202 [2]	61.97	.....	.....	1,002,202	61.97	.....	207,677	.....	.....	7,065 *S*	(6
7)	Forest Hill (V.)	771,299	?	51.07	332,410	2,179,296	144.30	.....	.....	2,179,296	144.30	119,607	16,470	.....	.....	16,087 *S*	(7
8)	Fort William	1,481,775	44,000	48.60	574,388	4,608,655	146.82	1,819,431	57.96	2,789,224	88.86	.....	.....	900,705 [1]	12,000	47,128 *S*	(8
9)	Galt	225,000	3,090	13.99	173,673	1,129,831	69.28	365,787 [3]	27.61	679,619	41.67	.....	67,782 [58]	422,801 [1]	.....	53,213 *D*	(9
10)	Guelph	10,639	?	.44	186,010	578,487	23.75	306,439 [4]	12.58	272,048	11.17	.....	.....	[5]	.....	17,385 *S*	(10
11)	Hamilton	2,074,000 [6]	461,000	14.14	529,259	10,463,780	58.35	211,000	1.18	10,252,780	57.17	.....	52,363	.....	211,000	70,073 *D*	(11
12)	Kingston	1,142,303	[7]	36.22	164,694	2,891,241	91.67	806,170 [8]	25.56	2,085,071	66.11	.....	.....	69,835 [1]	.....	7,881 *D*	(12
13)	Kitchener	394,840	?	10.13	397,880	1,532,341	39.31	.....	.....	1,532,341	39.31	[9]	745,625 [9]	.....	.....	52,624 *D*	(13
14)	Leaside	739,249	?	67.46	1,144,854 [1]	2,342,856	213.80	.....	.....	2,342,856	213.80	.....	224,000	.....	.....	12,326 *D*	(14
15)	London	319,045 [10]	290,000	7.08	128,071 [1]	2,260,574	26.27	696,712 [11]	8.10	1,563,862	18.18	[12]	785,182 [12]	.....	.....	91,499 *S*	(15
16)	Niagara Falls	153,739	?	7.43	70,280	826,236	39.94	.....	.....	826,236	39.94	.....	6,474	.....	.....	21,862 *S*	(16
17)	North Bay	222,602	45,681	15.74	52,449	531,720	31.20	.....	.....	531,720	31.20	.....	120,772	.....	.....	34,518 *S*	(17
18)	Orillia (T.)	49,289	?	4.52	67,471	511,644	46.96	.....	.....	511,644	46.96	.....	50,740	.....	.....	4,701 *S*	(18
19)	Oshawa	92,386 [13]	?	3.39	116,890	569,415 [13]	20.92	.....	.....	569,415	20.92	.....	.....	.....	.....	8,539 *S*	(19
20)	Ottawa	1,346,733	?	8.14	423,576	8,860,885 [14]	53.58	1,574,499 [15]	9.52	7,286,386	44.06	.....	531,324	116,289 [1]	.....	264,135 *S*	(20
21)	Owen Sound	244,282	.....	15.48	52,876	818,302	51.85	194,596 [16]	12.33	623,706	39.52	.....	89,589	.....	.....	33,252 *D*	(21
22)	Pembroke (T.)	141,888	3,625	11.77	.....	262,680 [17]	21.24	.....	.....	262,680	21.24	.....	696 [18]	.....	.....	5,810 *D*	(22
23)	Peterborough	846,800	?	25.51	171,186	3,027,122	91.20	1,065,251	32.09	1,961,871	59.11	.....	152,799	9,926	.....	30,242 *D*	(23
24)	Port Arthur	528,782	.....	19.61	375,871	1,763,363	65.41	532,687 [19]	19.95	1,225,676	45.46	.....	887,764	3,466	.....	14,389 *D*	(24
25)	St. Catharines	720,000	.....	20.49	133,226	1,232,677	35.08	.....	.....	1,232,677	35.08	.....	545,906 [20]	.....	.....	27,731 *S*	(25
26)	St. Thomas	100,906	?	5.52	.....	210,698	11.52	.....	.....	210,698	11.52	.....	42,119	.....	.....	109 *S*	(26
27)	Sarnia	339.653	188,030	23.71	69,681	1,291,146	58.01	.....	.....	1,291,146	58.01	.....	89,251	.....	.....	22,817 *S*	(27
28)	Sault Ste. Marie	1,413,805	105,900	53.34	128,123	2,379,447	83.51	1,004,151 [21]	35.24	1,375,296	48.27	.....	176,830	183,792 [1]	.....	59,761 *S*	(28
29)	Stratford	97,000	62,000	8.82	218,304 [1]	609,554	33.82	360,623 [22]	20.01	248,931	13.81	.....	1,442	135,826 [1]	.....	10,245 *S*	(29
30)	Sudbury	232,475	405,821	16.96	451,337 [1]	1,506,286	40.01	31,836	.84	1,474,450	39.17	.....	82,507	.....	.....	49,770 *D*	(30
31)	Timmins (T.)	265,990	243,578	18.23	56,512	809,286	28.95	.....	.....	809,286	28.95	.....	257,056 [23]	.....	.....	17,660 *D*	(31
32)	Toronto	9,311,833	356,022 [24]	13.87	1,313,965 [25]	70,991,895 [26]	101.92	13,828,186 [26]	19.85	57,163,709	82.07	.....	2,746,227	.....	84,280 [24]	337,680 *S*	(32
33)	Waterloo (T.)	135,652	21,434	15.51	28,799 [1]	376,119	37.14	.....	.....	376,119	37.14	.....	211,142 [27]	.....	.....	887 *S*	(33
34)	Welland	259,374	?	17.28	51,896	660,721	44.03	6,500	.43	654,221	43.60	.....	60,000	.....	.....	14,439 *S*	(34
35)	Windsor	.....	1,783,350	15.05	.....	22,527,602 [28]	190.05	.....	.....	22,527,602	190.05	.....	87,797	.....	.....	200,969 *S*	(35
36)	Woodstock	186,791	.....	14.30	12,916	237,016	18.15	6,275	.48	230,741	17.67	.....	74,359	.....	.....	247 *S*	(36

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(S.T.) Separated town.
(T.) Town.
(V.) Village.
(*S*) Surplus. (*D*) Deficit.

(1) Total for local improvements.
(2) Including $6,359 assumed by other municipalities.
(3) Excluding sinking fund surplus $84,425.
(4) Excluding sinking fund surplus $39,392.
(5) Sinking fund not segregated.
(6) Excluding $887,705 unsold.
(7) No debenture debt as such, but $68,089 borrowed from R.C. Episcopal Corporation.
(8) Excluding $46,149 surplus appropriated for debt retirement and $96,176 unappropriated.
(9) $575,000 to cover capital work in process for which debentures may be issued.
(10) Including $70,410 University of Western Ontario.
(11) Excluding surplus $609,967.
(12) $257,282 advanced from current funds for capital construction, for which debentures may be issued.
(13) Excluding $5,717 assumed from Twp. of E. Whitby re schools.
(14) Excluding $16,717 assumed from other municipalities and $1,583,000 issued but unsold.
(15) Excluding surplus of $775,462.
(16) Excluding surplus of $90,924 and investment reserve of $15,000.
(17) Including $50,000 refunded in 1947.
(18) Separate school loan.
(19) Excluding $447,022 sinking fund surplus.
(20) $283,022 due to revenue fund for work in progress for which debentures may be issued.
(21) Excluding $89,085 sinking fund surplus.
(22) Excluding $79,777 sinking fund surplus.

(b) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

(23) Includes $27,980 separate school overdraft.
(24) Toronto and Suburban Separate School Board, including Townships of York, East York, North York, Etobicoke and Scarboro, Towns of Leaside and Weston, and Village of Swansea.
(25) In addition, portion of $428,676 not yet distributed to ratepayers and to the city.
(26) Excluding guaranteed debentures, Toronto Housing Co. $282,267 and Toronto Board of Harbour Commissioners $18,584,000.
(27) Includes $150,228 for work in progress for which debentures may be issued.
(28) $20,688,252 general refunding.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
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	MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT							SINKING FUNDS	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)				
		Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others	
	ONTARIO (Cities)	$	$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Barrie (T.)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,302 *S*	47,878 *S*	.....	.....	(1
2)	Belleville	64,800	.....	.....	.....	128,324 *g*	193,124	11.54	.....	193,124	11.54	26,260 *S*	49,375 *S*	.....	24,064 *Dg*	(2
3)	Brantford	365,200	5,000	45,000	.....	.....	415,200	11.93	.....	415,200	11.93	14,036 *S*	75,097 *S*	11,618 *S*	.....	(3
4)	Brockville (S.T.)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,083 *S*	25,203 *S*	.....	13,996 *Dg*	(4
5)	Chatham	.....	45,931	.....	.....	.....	45,931	2.46	.....	45,931	2.46	41,991 *D*	37,962 *S*	.....	.....	(5
6)	Cornwall	119,496	.....	.....	.....	.....	119,496	7.39	.....	119,496	7.39	11,902 *D*	.....	.....	.....	(6
7)	Forest Hill (V.)	17,172	177,816	.....	.....	.....	194,988	12.91	.....	194,988	12.91	3,718 *S*	35,332 *S*	.....	.....	(7
8)	Fort William	423,349	250,000	.....	.....	764,000 *t*	1,437,349	45.79	406,510	1,030,839	32.84	65,059 *S* [1]	81,894 *S*	25,315 *S*	23,574 *St* [1]	(8
9)	Galt	20,505	.....	.....	.....	.....	20,505	1.25	.....	20,505	1.25	26,636 *S*	40,248 *S*	.....	.....	(9
10)	Guelph	15,000	.....	100,577 *b*	.....	.....	115,577	4.75	.....	115,577	4.75	57,800 *S*	28,194 *S*	13,973 *S*	167,398 *Sg*	(10
11)	Hamilton	1,957,621	218,000	.....	81,076	.....	2,256,697	12.58	.....	2,256,697	12.58	479,836 *S*	562,351 *S*	.....	.....	(11
12)	Kingston	464,500	3,604	.....	.....	93,196 *g*	561,300	17.80	88,175	473,125	15.00	20,277 *S*	68,484 *S*	.....	5,553 *Dg*	(12
13)	Kitchener	.....	74,600	227,300	.....	.....	301,900	7.75	.....	301,900	7.75	36,973 *S*	114,458 *S*	20,277 *S*	7,295 *Dg*	(13
14)	Leaside	148,245	.....	.....	.....	.....	148,245	13.53	.....	148,245	13.53	22,913 *S*	.....	7,459 *D b*	.....	(14
15)	London	19,109	1,549	927,708	.....	.....	948,366	11.02	499,569	448,797	5.22	101,780 *S*	330,573 *S*	28,000 *S*	.....	(15
16)	Niagara Falls	274,979	16,389	.....	.....	.....	291,368	14.09	.....	291,368	14.09	?	43,694 *S*	.....	.....	(16
17)	North Bay	82,401	.....	.....	.....	.....	82,401	4.83	.....	82,401	4.83	30,028 *S*	6,375 *S*	.....	.....	(17
18)	Orillia (T.)	11,863	238,817	.....	.....	16,659 *p*	267,339	24.54	.....	267,339	24.54	?	?	.....	?	(18
19)	Oshawa	77,486	.....	.....	25,000	63,500 *g*	165,986	6.10	.....	165,986	6.10	3,362 *S*	179,284 *S*	.....	.....	(19
20)	Ottawa	2,348,051	82,269	.....	.....	.....	2,430,321	14.70	696,806	1,733,515	10.48	109,941 *S*	123,192 *S*	.....	.....	(20
21)	Owen Sound	.....	.....	.....	.....	168,881 *g*	168,881	10.70	.....	168,881	10.70	27,336 *S*	47,578 *S*	.....	39,375 *Dg*	(21
22)	Pembroke (T.)	67,167 [2]	[2]	.....	[2]	.....	67,167	5.43	.....	67,167	5.43	?	.....	.....	.....	(22
23)	Peterborough	536,220	23,000	.....	.....	165,000 *g*	724,220	2.18	310,771 [3]	413,449	12.46	775 *S*	101,151 *S*	.....	1,490 *Dg*	(23
24)	Port Arthur	151,065	.....	.....	.....	50,000 *t*	201,065	7.46	81,610	119,455	4.43	55,059 *S*	39,242 *S*	[4]	27,229 *St*	(24
25)	St. Catharines	128,200	12,250	.....	.....	.....	140,450	4.00	.....	140,450	4.00	?	67,694 *S*	.....	.....	(25
26)	St. Thomas	58,655	.....	.....	.....	.....	58,655	3.20	.....	58,655	3.20	3,828 *S*	31,870 *S*	.....	.....	(26
27)	Sarnia	93,485	.....	.....	113,559	87,408 *e*	294,452	13.23	.....	294,452	13.23	23,954 *S*	41,192 *S*	.....	.....	(27
28)	Sault Ste. Marie	60,000	.....	.....	.....	.....	60,000	2.10	57,198	2,802	.10	754 *S*	3,744 *S*	.....	.....	(28
29)	Stratford	.....	50,000	.....	.....	.....	50,000	2.77	32,956	17,044	.95	19,276 *S*	57,607 *S*	.....	3,372 *Dg*	(29
30)	Sudbury	151,684 [5]	42,498	.....	.....	.....	194,182	5.16	.....	194,182	5.16	10,371 *D*	9,421 *S*	.....	.....	(30
31)	Timmins (T.)	67,023	.....	.....	.....	.....	67,023	2.40	.....	67,023	2.40	1,119 *S*	.....	.....	.....	(31
32)	Toronto	14,832,085	5,498,500	7,830,000	.....	1,500,208 [6]	29,660,793	42.58	6,865,734	22,795,059	32.72	1,081,295 *S*	203,030 *S*	269,377 *S* [7]	[8]	(32
33)	Waterloo (T.)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,586 *S*	1,510 *S*	.....	2,615 *Sg*	(33
34)	Welland	132,221	.....	.....	.....	.....	132,221	8.81	.....	132,221	8.81	1,721 *D*	8,155 *S*	.....	381 *Dh*	(34
35)	Windsor	[8]	[9]	.....	[9]	.....	[9]	.....	.....	[9]	.....	.....	143,749 *S*	.....	.....	(35
36)	Woodstock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,764 *S*	16,007 *S*	.....	.....	(36

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(S.T.) Separated town.
(T.) Town.
(V.) Village.
(*S*) Surplus. (*D*) Deficit.
(*b*) Bus. (*e*) Elevator. (*g*) Gas. (*p*) Steam plant. (*t*) Telephone.

(1) Retained.
(2) $50,000 refunding debentures issued in 1947.
(3) Against waterworks debt.
(4) $1,692 *S* electric line; $9,304 *D* motor buses; $7,867 *D* trolley coaches.
(5) Includes insegregable amount for local improvements.
(6) Abattoir, airports, Canadian National Exhibition, Island ferry, Royal Agricultural Winter Fair.
(7) After reserve of $1,740,000; includes Grey Coach Lines Ltd. $34,902 after reserve of $40,000.
(8) Abattoir $36,228 *D*; C.N.E. $205,348 *S* paid to city general reserve; Royal Winter Fair $15,907 *D*.
(9) Debt consolidated.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: City's Report 1947	AREA IN SQUARE MILES	GENERAL NET DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount (¶)	GENERAL NET DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED 1947: Amount	TAXES LEVIED 1947: Per Capita	TAXES COLLECTED 1947: Amount	TAXES COLLECTED 1947: % of 1947 Levy	1947 TAX LEVY UNPAID AT DECEMBER 31, 1947: Amount	1947 TAX LEVY UNPAID AT DECEMBER 31, 1947: Per Capita	1947 TAX LEVY UNPAID AT DECEMBER 31, 1947: % of 1947 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1947 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS (Incl. 1947 Taxes Unpaid) (After Deducting Reserve, if Any): Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Per Capita	
	NEW BRUNSWICK (Cities)					$	$	$	$	$	$	$	%	$	$	%	$	$	$	$	
1)	Fredericton	8,830	10,062	20,000	16.9	?	.....	13,976,414	699	524,761 [1]	26.23	524,242	99.9	28,472	1.42	5.4	29,783 [2]	1.49	.....	.....	(1
2)	Moncton	20,689	22,763	27,315	3.3	2,313,818	84.71	26,678,838	977	1,342,450 [1]	49.15	1,168,929	87.1	111,336	4.08	8.3	77,442 [3]	2.84	[4]	.....	(2
3)	Saint John	47,514	51,741	55,000	13.6	1,461,290	26.36	48,993,160	891	2,661,743 [1]	48.40	2,768,564	104.0	317,112	5.77	11.9	334,604 [5]	6.08	24,760 [6]	.45	(3
	NOVA SCOTIA																				
4)	Amherst (T.)	7,450	8,620	10,000	5.5	351,365	35.14	4,379,935	438	254,816 [7]	25.48	240,704	94.5	23,928 *	2.39	9.4	14,594 [12]	1.46	866	.09	(4
5)	Dartmouth (T.)	9,100	10,847	17,990	2.7	464,064	25.80	7,297,945	406	293,350 [7]	16.31	275,134	93.8	44,770 *	2.49	15.3	21,857 [8]	1.21	3,495 [9]	.19	(5
6)	Glace Bay (T.)	20,706	25,147	28,000	10.0	750,833	26.82	6,432,900	230	638,594 [7]	22.81	585,765	91.7	120,516 *	4.30	18.9	143,365 [10]	5.12	7,280	.26	(6
7)	Halifax (C.) [11]	59,275	70,488	100,000	6.7	6,486,708	64.87	69,593,849	696	3,059,779	30.60	3,246,570	106.1	264,040	2.46	8.4	399,804 [29]	4.00	67,798	.68	(7
8)	Sydney (C.)	23,089	28,305	30,000	5.8	699,348	23.31	16,847,342	562	1,070,377 [7]	35.68	1,056,708	98.7	149,888 *	5.00	14.0	73,965 [13]	2.47	76,862	2.56	(8
9)	Truro (T.)	7,901	10,272	10,272 [14]	4.7	318,288	30.99	6,585,325	641	296,699 [7]	28.88	293,919	99.1	13,665 *	1.33	4.6	13,922 [15]	1.36	.....	.....	(9
	PRINCE EDWARD ISLAND																				
10)	Charlottetown (C.)	12,361	14,821	15,500	1.9	?	.....	10,063,300	649	342,336	22.09	353,909	103.3	41,038	2.65	12.0	35,892 [16]	2.32	.....	.....	(10
	ONTARIO TOWNSHIPS																				
	Suburban and Semi-urban																				
11)	Cornwall Twp.	10,931	15,962	14,854	97.4	309,669	20.85	10,538,108	709	431,737	29.07	429,660	99.5	59,812	4.03	13.9	84,311 [17]	5.68	22 [17]	.....	(11
12)	East York Twp.	33,060	41,821	49,248	5.8	4,059,668	82.43	18,626,393	378	1,446,144	29.36	1,431,029	99.0	83,012	1.69	5.7	[18]	.....	[18]	.....	(12
13)	Etobicoke Twp.	12,276	18,973	25,857	42.4	2,284,549	88.35	11,888,505	460	1,030,464	39.85	1,013,349	98.3	74,971	2.90	7.0	[19]	.....	[19]	.....	(13
14)	Nepean Twp.	11,142	13,859	19,050 [20]	92.6	1,630,649	85.60	13,286,479	697	473,294	24.84	436,638	92.3	86,929	4.56	18.4	[21]	.....	.....	.....	(14
15)	North York Twp.	12,263	22,908	30,114	69.8	2,554,672	84.83	19,284,583	640	1,206,550	40.07	1,179,243	97.7	127,416	4.23	10.6	52,276 [22]	17.36	[22]	.....	(15
16)	Scarborough Twp.	20,682	24,303	28,444	63.7	[23]	.....	14,542,991	511	869,158	30.56	861,596	99.1	92,910	3.27	10.7	[24]	.....	[24]	.....	(16
17)	Stamford Twp.	7,743	9,574	11,252	32.6	?	.....	10,835,174	963	426,779	37.93	429,526	100.6	20,537	1.83	4.8	[25]	.....	[25]	.....	(17
18)	Teck Twp.	9,129	20,409	19,482	36.0	682,461	35.03	12,778,346	656	637,137	32.70	632,772	99.3	74,241	3.81	11.7	119,772 [26]	6.15	1 [26]	.....	(18
19)	Toronto Twp.	8,476	12,481	13,328	101.8	109,160	8.19	8,806,410	661	390,523	29.30	383,974	98.3	42,349	3.18	10.8	[27]	.....	[27]	.....	(19
20)	York Twp.	62,978	81,052	85,324	7.9	?	.....	32,406,385	380	2,831,872	33.19	2,818,918	99.5	148,511	1.74	5.2	[28]	.....	[28]	.....	(20

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(C.) City.
(T.) Town.
* Approximate.
¶ Any amounts borrowed in anticipation of debenture issues are usually additional to these figures. See fifth to last column of next page.
(1) Includes government compensation re income tax; amounts not available.
(2) After deducting reserve of $14,146.
(3) After deducting reserve of $87,592.
(4) $7,838 fully covered by reserve.
(5) After deducting reserve of $559,592.
(6) After deducting reserve of $27,691.
(7) In addition, unspecified C.N.R. levy.
(8) After deducting reserve of $30,755.
(9) After deducting reserve of $1,813.
(10) After deducting reserve of $37,669.
(11) 1946 figures. 1947 figures not available at date of publishing. Will be circulated as early as available. Population used is 1945.
(12) After deducting reserve of $5,486.
(13) After deducting reserve of $106,350.
(14) 1941 census.
(15) After deducting reserve of $3,245.
(16) After deducting reserve of $152,295.
(17) After deducting reserve of $10,490 against tax arrears and $436 against tax sale lands.
(18) Reserve of $106,954 against tax arrears of $89,988 and of $140,015 against tax sale lands of $106,323.
(19) Tax arrears of $96,776 and tax sale lands of $188,678 fully covered by reserves.
(20) Excluding 3,000 inmates of public institutions.
(21) Reserve of $141,026 against arrears of $93,273.
(22) After deducting reserve of $124,104 against tax arrears. Tax sale lands of $58,651 fully covered by reserve.
(23) $1,739,000 refunding debentures; in addition, $6,606 debentures assumed from Twp. of Markham.
(24) Reserve of $258,987 against tax arrears of $118,381. Tax sale lands of $425,468 fully covered by reserve.
(25) Tax arrears of $29,426 and tax sale lands of $303 fully reserved.
(26) After deducting reserve of $18,418 against tax arrears and of $35,142 against tax sale lands.
(27) Reserve of $111,964 against tax arrears of $57,235, tax sale lands of $2,733, and contingencies.
(28) Combined reserve of $937,958 against tax arrears of $161,459 and tax sale lands of $682,748.
(29) After deducting reserve of $466,356.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
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	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate Amount	Schools: Separate Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share) Amount	TOTAL GROSS DEBENTURE DEBT (a) Amount	TOTAL GROSS DEBENTURE DEBT (a) Per Capita	TOTAL SINKING FUNDS ON HAND (Including Separate Schools, if Any) Amount	TOTAL SINKING FUNDS ON HAND Per Capita	TOTAL NET DEBENTURE DEBT (Total Gross Debt Less Sinking Funds) Amount	TOTAL NET DEBENTURE DEBT Per Capita	FLOATING DEBT: Amount Borrowed in Anticipation of Debenture Issues (b)	FLOATING DEBT: Other Bank Loans, Treasury Notes, Overdrafts	LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)	SEPARATE SCHOOLS SINKING FUND	CURRENT OPERATING SURPLUS OR DEFICIT	
	NEW BRUNSWICK (Cities)	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Fredericton	74,000	.....	3.70	†	1,161,395 [1]	58.07	195,306	9.77	966,089	48.30	.....	.....	†	.....	55,033 *S*	(1
2)	Moncton	1,246,500	.....	45.63	†	4,726,600	173.04	2,114,478	77.41	2,612,122	95.63	.....	3,099	†	.....	34,356 *S*	(2
3)	Saint John	1,860,000	.....	33.82	†	7,912,036 [2]	143.86	3,260,607 [3]	59.28	4,651,429 [4]	84.57	.....	31,328	†	.....	64,925 *S*	(3
	NOVA SCOTIA																
4)	Amherst (T.)	16,300	.....	1.63	.....	769,900	76.99	287,741	28.77	482,159	48.22	.....	.....	.....	.....	8,061 *D*	(4
5)	Dartmouth (T.)	236,500	.....	13.15	.....	1,278,600	71.07	423,538	23.54	855,062	47.53	26,957	.....	.....	.....	10,760 *D*	(5
6)	Glace Bay (T.)	579,000	.....	20.68	.....	1,889,500 [5]	67.48	696,998	24.89	1,192,502	42.59	.....	.....	.....	.....	409 *S*	(6
7)	Halifax (C.)	2,922,798	.....	29.23	.....	16,111,665	161.12	7,501,994	75.02	8,609,672	86.10	560,950	468,814	.....	.....	?	(7
8)	Sydney (C.)	259,000	.....	8.63	.....	2,043,763	68.13	1,220,308	40.68	823,455	27.45	.....	167,590 [6]	.....	.....	25,290 *D*	(8
9)	Truro (T.)	327,000	.....	31.83	.....	858,950 [7]	83.62	487,852	47.49	371,098	36.13	.....	10,057	.....	.....	10,933 *S*	(9
	PRINCE EDWARD ISLAND																
10)	Charlottetown	126,359	.....	8.15	.....	2,322,550	149.84	509,863	32.89	1,812,687	116.95	.....	41,496 [8]	.....	.....	486 *S*	(10
	ONTARIO TOWNSHIPS Suburban and Semi-urban																
11)	Cornwall Twp.	54,823	172,600	15.31	39,303	309,669 [9]	20.85	.....	.....	309,669	20.85	.....	252,082 [10]	.....	.....	20,419 *D*	(11
12)	East York Twp.	1,080,574	.....	21.94	642,500	4,224,365	85.78	.....	.....	4,224,365	85.78	.....	.....	.....	.....	4,015 *S*	(12
13)	Etobicoke Twp.	966,333	57,490	39.60	1,147,099 [11]	2,911,589 [12]	112.60	.....	.....	2,911,589	112.60	.....	33,098	.....	.....	60,551 *S*	(13
14)	Nepean Twp.	1,016,607	53,008	56.15	550,859 [13]	1,630,649 [14]	85.60	.....	.....	1,630,649	85.60	.....	80,000	.....	.....	69,076 *D*	(14
15)	North York Twp.	1,487,701	.....	49.40	571,638	3,065,522 [15]	101.80	.....	.....	3,065,522	101.80	.....	533	.....	.....	124,573 *S*	(15
16)	Scarborough Twp.	944,134	.....	33.19	361,131 [11]	2,307,805 [17]	81.14	.....	.....	2,307,805	81.14	.....	691	.....	.....	7,229 *S*	(16
17)	Stamford Twp.	131,633	.....	11.70	171,101 [18]	591,385	52.56	.....	.....	591,385	52.56	[19]	110,478 [19]	.....	.....	12,597 *S*	(17
18)	Teck Twp.	275,066	60,995	17.25	2,950	977,461	50.17	.....	.....	977,461	50.17	.....	87,148	.....	.....	1,611 *D*	(18
19)	Toronto Twp.	104,415	.....	7.83	229	322,008	24.16	.....	.....	322,008	24.16	.....	134,987	.....	.....	8,816 *S*	(19
20)	York Twp.	668,758	.....	7.84	[20]	10,743,759 [20]	125.92	.....	.....	10,743,759	125.92	.....	15,534	.....	.....	132,862 *S*	(20

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(C.) City.
(T.) Town.
(*S*) Surplus. (*D*) Deficit.
† Breakdown not available.

(1) Including debt of former Town of Devon of $154,000, with sinking fund of $82,105.

(2) Includes $9,300 due and unpresented which is covered by special bank account. Does not include $371,229 harbour bonds assumed by Dominion Government.

(3) $270,877 excess over requirements included; $1,050,303 represents own bonds held.

(4) Not including $1,656,227 which is city interest in net debt of county.

(5) Includes direct relief $322,000, capitalized deficits $110,000 and debt of separate utilities commission.

(6) Not including $16,270 school board overdraft.

(7) Includes hospital $20,000 and relief $6,500.

(8) For capital expenditures or funding of deficits.

(9) Includes guaranteed debentures $1,451; in addition, $6,359 debentures assumed from other municipalities; excludes $5,500 separate school debentures unissued.

(10) $21,940 by separate school sections.

(11) Total for local improvements.

(12) Of which $682,934 is collectible from other sources: $304,410 from utilities; $3,988 from Town of New Toronto; $374,535 from accumulations in Long Branch realization fund.

(13) Waterworks and sewers debt issued on a local improvement basis and levied for by area rates.

(14) Includes $15,300 assumed by City of Ottawa.

(b) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

(15) Excludes $2,737 debentures assumed from Town of Weston.

(17) Part of water debt included in local improvements.

(18) Includes watermains which are not segregable from other local improvements.

(19) $53,000 spent for local improvements for which debentures may be issued.

(20) $10,075,000 general refunding debentures, of which $1,415,641 due by public schools.

CITIZENS RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT							SINKING FUNDS	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)				
		Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita	Public Utilities	Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others	
	NEW BRUNSWICK (Cities)	$	$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Fredericton	185,500 *y*	.....	.....	.....	.....	185,500	9.28	†	†	.....	10,643 *S* [1]	.....	.....	.....	(1
2)	Moncton	†	†	.....	.....	.....	905,500	33.15	607,196	298,304	10.92	?	?	.....	.....	(2
3)	Saint John	2,757,856	766,433	.....	645,820	437,989 [2]	4,608,097	83.78	1,417,958 [3]	3,190,139	58.00	90,760 *S* [4]	105,338 *S* [4]	.....	[5]	(3
	NOVA SCOTIA															
4)	Amherst (T.)	110,300	.....	.....	.....	47,000 [7]	157,300	15.73	26,506	130,794	13.08	3,290 *S*	.....	.....	423 *S* [9]	(4
5)	Dartmouth (T.)	212,200	.....	.....	.....	304,500 *f*	516,700	28.72	125,702	390,998	21.73	792 *S*	.....	.....	42,432 [6]	(5
6)	Glace Bay (T.)	.....	.....	.....	.....	.....	454,500 [8]	16.23	12,831	441,669	15.77	.....	.....	.....	.....	(6
7)	Halifax (C.)	2,693,592	.....	.....	.....	.....	2,693,592	26.93	570,698	2,122,694	21.23	82,923 *S*	.....	.....	.....	(7
8)	Sydney (C.)	262,948	.....	.....	.....	.....	262,948	8.76	138,841	124,107	4.14	2,099 *S*	.....	.....	.....	(8
9)	Truro (T.)	92,500	85,000	.....	.....	.....	177,500	17.28	124,690	52,810	5.14	18,810 *S*	13,053 *S*	.....	.....	(9
	PRINCE EDWARD ISLAND															
10)	Charlottetown	340,250	.....	.....	.....	.....	340,250	21.95	†	.....	.....	.....	.....	.....	.....	(10
	ONTARIO TOWNSHIPS															
	Suburban and Semi-urban															
11)	Cornwall Twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(11
12)	East York Twp.	164,697	.....	.....	.....	.....	164,697	3.34	.....	164,697	3.34	148 *S*	95,654 *S*	.....	.....	(12
13)	Etobicoke Twp.	512,366	114,674	.....	.....	.....	627,040	24.25	.....	627,040	24.25	32,018 *S*	79,589 *S*	.....	.....	(13
14)	Nepean Twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,289 *D*	.....	.....	.....	(14
15)	North York Twp.	194,697	316,153	.....	.....	.....	510,850	16.96	.....	510,850	16.96	22,004 *D*	.....	.....	.....	(15
16)	Scarborough Twp.	101,300	.....	.....	.....	.....	101,300	3.56	.....	101,300	3.56	46,618 *S*	40,594 *S*	.....	4,432 *S* [10]	(16
17)	Stamford Twp.	116,658	.....	.....	.....	.....	116,658	10.37	.....	116,658	10.37	330 *S*	13,394 *S*	.....	360 *S h*	(17
18)	Teck Twp.	295,000	.....	.....	.....	.....	295,000	15.14	.....	295,000	15.14	1,124 *S*	.....	.....	.....	(18
19)	Toronto Twp.	177,204	35,644	.....	.....	.....	212,848	15.97	.....	212,848	15.97	3,029 *D*	38,594 *S*	.....	.....	(19
20)	York Twp.	[11]	[11]	[11]	.....	.....	[11]	.....	.....	[11]	.....	58,353 *S*	100,160 *S*	213,029 *S*	.....	(20

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(C.) City.
(T.) Town.
(*S*) Surplus. (*D*) Deficit.
(*f*) Ferry. (*h*) Housing.
(*y*) Waterworks and sewers and some roads.
† Breakdown not available.

(1) Before debt and depreciation.

(2) Made up of ferry $132,973; airport $302,379, and market $2,637.

(3) Power Commission and waterworks sinking funds only. Remainder of public utilities sinking fund contained in general sinking fund.

(4) After debt but not depreciation.

(5) Ferry $66,859 *D*; airport $19,671 *D*; markets $6,531 *S*; after debt charges but not depreciation.

(6) Ferry $41,499 *S*; cemetery $933 *S*.

(7) Winter Fair.

(8) Utilities operated by separate commission.

(9) Park and Playground Commission $448 *S*; hospital $2,065 *S*; Winter Fair $2,090 *D*; debt retirement and interest charges are assumed by the town.

(10) Agincourt Hydro-Electric Commission.

(11) $10,075,000 general refunding debentures, of which $1,415,641 due by public schools.

CITIZENS RESEARCH INSTITUTE OF CANADA
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January 22, 1949.

To Red Book Subscribers:

Please make a correction on data for: Township of Chilliwack (p. 13)

revenue figure of $208,098 under 1947 Tax Levy Unpaid and substitute: $4,350. This amount is exclusive of penalties and interest of $625.

F. J. Carson

(2) re the City of Vancouver West, on page 13, correct the % of 1947 levy collected from 100.2 to 99.8.

With thanks,

F. J. Carson,
Executive Assistant to
the Director.

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Town's Report 1947	GENERAL NET DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount (¶)	GENERAL NET DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION: Per Capita	TAXES LEVIED 1947: Amount	TAXES LEVIED 1947: Per Capita	TAXES COLLECTED IN 1947 (Current and Arrears): Amount	TAXES COLLECTED IN 1947: Per Cent of 1947 Levy	1947 TAX LEVY UNPAID AS AT DEC. 31, 1947	ACCUMULATED TAX ARREARS (Incl. 1947 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS: Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY: Per Capita	
	BRITISH COLUMBIA (Cities)				$	$	$	$	$	$	$	%	$	$	$	$	$	
1)	Alberni	702	1,807	2,300	?	.....	1,716,896	746	49,405	21.48	48,126	97.4	?	7,789	3.39	10,501	4.57	(1
2)	Chilliwack	2,461	3,675	4,500	115,217	25.60	3,324,652	739	110,041	24.45	108,889	99.0	3,277	3,730	.83	161	.....	(2
3)	Courtenay	1,219	1,737	2,000	67,860	33.92	1,951,497	976	43,298	21.65	45,031	104.0	2,309	3,837	1.92	.....	.....	(3
4)	Cranbrook	3,067	2,568	2,520	250,016	99.21	1,315,195	522	50,014	19.85	52,147	104.3	3,520	1,413 [1]	.56	[2]	.....	(4
5)	Dawson Creek (V.)	.....	518	3,300	.....	.....	2,088,430	633	23,476	7.11	24,114	102.7	2,324	3,103	.94	.....	.....	(5
6)	Duncan	1,843	2,189	3,000	7,051	2.35	1,912,742	638	54,669	18.22	52,495	96.0	2,837	3,500	1.17	.....	.....	(6
7)	Fernie	2,732	2,545	3,000	.....	.....	1,594,047	531	39,871	13.29	40,624	101.9	?	5,065	1.69	449 [3]	.....	(7
8)	Kamloops	6,167	5,959	8,000	328,785	41.10	6,932,440	867	206,847	25.86	213,575	103.3	7,554	11,116	1.39	5,200	.65	(8
9)	Kelowna	4,655	5,118	9,500	609,271	64.13	8,312,161	875	196,282	20.66	208,554	106.3	2,539	2,984	.31	[4]	.....	(9
10)	Kimberley	.....	.....	5,700	17,000	2.98	2,572,096 [5]	451	42,950 [6]	7.54	42,027	97.9	3,861	2,839 [7]	.50	.....	.....	(10
11)	Nanaimo	6,745	6,635	7,200	475,295	66.01	2,264,186 *	314	229,631	31.89	232,078	101.1	12,516	15,525	2.16	13,857	1.92	(11
12)	Nelson	5,992	5,912	6,500	?	.....	4,042,339	622	183,012	28.16	184,994	101.1	?	10,719	1.65	1,169	.18	(12
13)	Port Alberni	2,356	4,584	7,800	?	.....	5,395,192	692	178,048	22.83	174,331	97.9	?	17,716	2.27	21,154	2.71	(13
14)	Port Coquitlam	1,319	1,539	2,500	188,901	75.56	1,723,043	689	64,754	25.90	56,350	87.0	9,544	10,451	4.18	186,165 [8]	74.47	(14
15)	Port Moody	1,260	1,512	2,500	?	.....	1,588,722	635	39,396	15.76	40,386	102.5	4,057	6,320	2.53	110,946	44.38	(15
16)	Prince George	2,479	2,027	6,000	87,200	14.53	3,253,148	542	77,036	12.84	72,655	94.3	7,939	9,621	1.60	269	.....	(16
17)	Prince Rupert	6,350	6,714	8,000	?	.....	7,055,970	882	249,709	31.21	252,163	101.0	13,593	18,481	2.31	322,039	40.25	(17
18)	Revelstoke	2,736	2,106	3,200	24,192	7.56	2,252,980	704	62,781	19.62	65,796	104.8	5,256	8,276	2.59	37,050	11.58	(18
19)	Rossland	2,848	3,657	4,250	[9]	.....	2,272,852	535	63,678	14.98	62,580	98.3	?	18,133	4.27	4,481	1.05	(19
20)	Vernon	3,937	5,209	10,147	647,599	63.82	5,442,740	536	203,176	20.02	205,084	100.9	3,676	5,548	.55	5,000	.49	(20
21)	Westview (V.)	[10]	[10]	2,300	.....	.....	1,534,687	667	15,629	6.80	15,860	101.5	?	1,415	.62	.....	.....	(21
	Suburban and Semi-urban (Districts)																	
22)	Chilliwack (Twp.)	5,802	7,787	12,500	187,996	15.04	7,247,232 *	580	268,002	21.44	263,652	98.4	4350 208,098	19,434	1.55	471	.....	(22
23)	Oak Bay	5,892	9,240	11,500	278,055	24.18	8,093,270	704	338,391	29.43	339,054	100.2	5,221	6,358	.55	20,558	1.79	(23
24)	Penticton	4,640	5,777	9,500	614,484	64.68	11,111,477	1,170	256,101	26.96	255,716	99.8	16,088	35,423	3.73	14,341	1.51	(24
25)	Summerland	1,791	2,054	3,500	28,327	8.09	3,248,025	928	67,072	19.16	65,915	98.3	2,697	3,200	.91	1 [11]	.....	(25
26)	Surrey	8,388	14,840	28,000	388,601	13.88	11,859,931	424	560,779	20.03	544,165	97.0	49,835	62,732	2.24	10,865	.39	(26
27)	Vancouver North	4,788	5,931	8,000	952,714	119.09	6,060,124	758	254,079	31.76	248,427	97.8	46,141	61,040	7.63	419,126 [12]	52.39	(27
28)	Vancouver West	4,786	8,362	11,000	449,772	40.89	15,205,150	1,382	394,498	35.86	393,716	100.2 99.8	27,761	37,805	3.44	28,714	2.61	(28
	ALBERTA (Towns)																	
29)	Blairmore	1,629	1,731	2,000	.....	.....	773,320	387	?	.....	43,142	.....	?	17,773	8.89	[13]	.....	(29
30)	Camrose	2,258	2,598	4,000	717	.18	2,662,081	666	108,906	27.23	106,463	97.8	9,125	3,015 [14]	2.28	2,111	.53	(30
31)	Cardston	1,672	1,864	2,334	.....	.....	1,087,767	466	82,215	35.22	80,174	97.5	?	28,265	12.11	379	.16	(31
32)	Drumheller	2,987	2,748	2,617	82,945	31.69	2,118,480	810	118,493	45.28	113,915	96.1	?	8,822 [15]	3.37	.....	.....	(32
33)	Grande Prairie	1,464	1,724	2,700 *	12,633	4.68	1,669,512	618	116,007	42.97	109,634	94.5	10,105	9,557 [16]	3.54	14,590	5.40	(33
34)	Hanna	1,490	1,622	2,000	2,750	1.38	1,114,747	557	53,130	26.57	49,406	93.0	?	18,762 [17]	9.38	8,239	4.12	(34
35)	High River	1,459	1,430	2,500 *	1,850	.74	1,179,690	472	68,424	27.37	61,823	90.4	2,534	6,530 [18]	2.61	22,575	9.03	(35
36)	Raymond	1,849	2,089	2,350	98,000	41.70	952,305	405	63,834	27.16	63,813	100.0	11,597	20,930 [19]	8.91	11,730 [19]	4.99	(36
37)	Red Deer (C.)	2,344	2,924	4,042 *	58,000	14.34	2,841,736	703	112,454	27.82	111,361 [5]	99.0	2,434	3,438	.85	.....	.....	(37
38)	Vegreville	1,659	1,696	2,000	29,674	14.84	1,347,100	674	72,928	36.46	68,814	94.4	3,933	870 [20]	.44	.....	.....	(38
39)	Wetaskiwin (C.)	2,125	2,318	2,854	35,445	12.42	2,327,607	816	114,917	40.27	103,015	89.6	16,165	10,571	3.70	.....	.....	(39

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(C.) City.
(V.) Village.
* 1946 information.
¶ Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

(1) After deducting reserve of $4,059.
(2) $551 fully covered by reserve.
(3) After deducting reserve of $22,437.
(4) $7,561 fully covered by reserve.
(5) Approximate.
(6) Not including school levy.
(7) After deducting reserve of $2,000.
(8) Realizable value probably much less.
(9) Debt consolidated.
(10) Incorporated June 11, 1942.
(11) Book value.
(12) After deducting reserve of $418,063
(13) $9,721 fully covered by reserve.
(14) After deducting reserve of $10,000.
(15) After deducting reserve of $20,837.
(16) After deducting reserve of $6,000.
(17) After deducting reserve of $7,874.
(18) After deducting reserve of $944.
(19) After deducting reserve of $7,474.
(20) After deducting reserve of $4,145.

	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools (High and Public) Amount	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (a) Amount	Total Gross Debenture Debt (a) Per Capita	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (b)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Current Operating Surplus or Deficit	
	BRITISH COLUMBIA (Cities)	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Alberni	5,000	9,165 [1]	93,172	40.51	?	.....	?	.....	.....	10,000	?	6,773 *D*	(1
2)	Chilliwack	79,000	1,333	343,500	76.33	228,283	50.73	115,217	25.60	.....	18,000	.....	5,448 *D*	(2
3)	Courtenay	65,500	.....	218,500	109.25	121,920	60.96	96,580	48.29	.....	.....	.....	24,065 *S*	(3
4)	Cranbrook	225,500	.....	422,701	167.74	159,361	63.24	263,340	104.50	.....	.....	.....	17,879 *S*	(4
5)	Dawson Creek (V.)	.....	.....	.....	.....	.....	.....	.....	.....	.....	108,191 [2]	.....	16,458 *S* [3]	(5
6)	Duncan	6,091	1,180	62,591	20.86	43,651	14.55	18,940	6.31	.....	.....	576 [4]	4,760 *S*	(6
7)	Fernie	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,053 *S*	(7
8)	Kamloops	65,000	.....	691,000	86.38	183,598	22.95	507,402	63.43	.....	.....	.....	18,925 *S*	(8
9)	Kelowna	231,500	.....	909,800	95.77	213,385	22.46	696,415	73.31	.....	.....	.....	4,985 *S*	(9
10)	Kimberley	[5]	.....	212,000	37.19	.....	.....	212,000	37.19	.....	10,000	.....	5,197 *D*	(10
11)	Nanaimo	103,000	.....	931,174	129.33	148,088 [6]	20.57	762,433	105.89	.....	.....	.....	3,245 *S*	(11
12)	Nelson	97,400	.....	1,463,276	225.12	705,039	108.47	758,239	116.65	.....	5,655	.....	14,648 *D*	(12
13)	Port Alberni	46,500	27,100	386,623 [7]	49.57	111,238	14.26	275,385	35.31	.....	25,000	.....	21,918 *D*	(13
14)	Port Coquitlam	.....	.....	259,150	103.66	70,249 [8]	28.10	188,901	75.56	.....	.....	.....	21,295 *D*	(14
15)	Port Moody	.....	.....	193,962	77.58	139,416 [9]	55.77	54,546	21.82	.....	.....	.....	454 *D*	(15
16)	Prince George	81,600	.....	102,506	17.08	.....	.....	102,506	17.08	.....	.....	.....	45,159 *S*	(16
17)	Prince Rupert	?	?	1,791,410 [10]	223.93	901,250 [11]	112.66	541,731	67.72	.....	.....	.....	2,397 *S*	(17
18)	Revelstoke	8,000	.....	405,000	126.56	159,103	49.72	245,897	76.84	.....	.....	.....	9,950 *S*	(18
19)	Rossland	[12]	.....	146,930 [12]	34.57	.....	.....	146,930	34.57	.....	8,187	.....	15,523 *D*	(19
20)	Vernon	145,400	.....	984,568	97.03	195,607	19.28	788,961	77.75	.....	.....	.....	21,261 *D*	(20
21)	Westview	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	?	(21
	Suburban and Semi-urban (Districts)													
22)	Chilliwack	32,000	.....	212,550	17.00	11,635 [13]	.93	199,996	16.00	.....	34,000	.....	8,391 *S*	(22
23)	Oak Bay	69,500 [14]	87,591	499,799	43.46	129,375 [15]	11.25	354,526	30.83	.....	23,774	.....	1,842 *S*	(23
24)	Penticton	412,000	930	1,289,456	135.73	545,303	57.40	744,153	78.33	.....	.....	.....	44,649 *D*	(24
25)	Summerland	.....	.....	295,686	84.48	149,846 [16]	14.24	245,840	70.24	.....	.....	.....	4,605 *D*	(25
26)	Surrey	369,497	25,000 [17]	563,626 [17]	20.13	21,555	.77	542,071	19.36	.....	5,396	3,230	90,881 *S*	(26
27)	Vancouver North	.....	.....	952,714	119.09	.....	.....	952,714	119.09	.....	.....	.....	9,258 *S*	(27
28)	Vancouver West	144,200	.....	1,761,835	160.17	539,155	49.01	1,222,680	111.15	.....	7,099	.....	21,130 *S*	(28
	ALBERTA (Towns)													
29)	Blairmore	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,990	.....	?	(29
30)	Camrose	28,167 [18]	17,152	45,319	11.33	44,602	11.15	717	.18	.....	74,250	.....	2,425 *D*	(30
31)	Cardston	.....	.....	7,295	3.13	.....	.....	7,295	3.13	.....	3,665	.....	544 *S*	(31
32)	Drumheller (C.)	1,500	81,445	82,945	31.69	.....	.....	82,945	31.69	.....	.....	.....	7,051 *S*	(32
33)	Grande Prairie	12,633 *	.....	153,285	5.68	.....	.....	153,285	5.68	.....	5,000	.....	2,723 *S*	(33
34)	Hanna	2,750	.....	79,562	39.78	.....	.....	79,562	39.78	.....	5,000	.....	1,927 *S*	(34
35)	High River	1,850	.....	1,850	.74	.....	.....	1,850	.74	.....	.....	.....	3,467 *D*	(35
36)	Raymond	.....	98,000	198,000	8.42	.....	.....	198,000	8.42	.....	.....	.....	5,923 *S*	(36
37)	Red Deer (C.)	58,000	.....	58,000	14.35	.....	.....	58,000	14.35	.....	3,123	.....	42,180 *D*	(37
38)	Vegreville	4,400	25,274	120,070	60.04	.....	.....	120,070	60.04	.....	.....	.....	374 *S*	(38
39)	Wetaskiwin (C.)	.....	35,445	106,954	37.48	38,784	13.59	68,169	23.89	.....	5,160	.....	33,146 *S*	(39

(*a*) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(*b*) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(C.) City.
(V.) Village.
(*S*) Surplus. (*D*) Deficit.
* 1946 information.

(1) Total for local improvements.
(2) $103,191 Dominion of Canada notes payable charged to waterworks for sewage system.
(3) No deduction for debt retirement charges.
(4) Estimated.
(5) No figures available for school board.
(6) Includes surplus of $20,654.
(7) Excluding $86,500 sewer construction debentures issued and unsold.
(8) Includes $57,500 City of Port Coquitlam bonds.
(9) Includes $87,562 City of Port Moody bonds.
(10) Classification of debt not available.
(11) Excluding surplus of $348,429.
(12) Debt consolidated; excluding $25,000 school debentures issued and unsold.
(13) Excluding surplus of $919.
(14) Excluding $309,000 school serial debentures not issued.
(15) Excluding surplus of $15,898.
(16) Excluding surplus of $55,025 and $11,060 deposited in sinking fund bank account in respect to cancelled indebtedness and unexpended funds.
(17) Excluding $5,000 local improvements (owner's share) debentures issued and unsold, and $1,514,750 public utilities debentures unissued.
(18) Excluding $3,200 loan from town and $4,800 private loan.
(19) Excluding $12,510 revenue surplus on loan rate levy for debt servicing purposes.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT						SINKING FUNDS	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
		Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita	Public Utilities	Amount	Per Capita	Waterworks	Electric Light and Power	Others	
	BRITISH COLUMBIA (Cities)	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Alberni	41,707				41,707	18.13	?	?		808 *S*			(1
2)	Chilliwack													(2
3)	Courtenay	135,000	13,000			148,000 [1]	74.00	119,280 [1]	28,720	14.36	3,433 *S*	36,743 *S*		(3
4)	Cranbrook	75,000				75,000	29.76	61,676	13,324		23,048 *S*	24,262 *S*		(4
5)	Dawson Creek (V.)										24,359 *S* [2]			(5
6)	Duncan	50,000				50,000	16.67	38,111	11,889	3.60	[3]	[3]		(6
7)	Fernie										16,265 *S*	25,523 *S*		(7
8)	Kamloops	197,000	10,500		11,000 [4]	218,500	27.31	39,883	178,617	22.33	20,919 *S* [5]			(8
9)	Kelowna	154,000				154,000	16.21	66,856	87,144	9.17	22,806 *S*	61,004 *S*		(9
10)	Kimberley	113,000	82,000			195,000	34.21		195,000	34.21	4,602 *S*	8,236 *S*		(10
11)	Nanaimo	359,031				359,031	49.87	71,893	287,138	39.88	?	?		(11
12)	Nelson	197,000	695,000		50,000	942,000	144.92	[6]	[6]		31,015 *S*	151,883 *S*	[7]	(12
13)	Port Alberni	104,268		63,000		167,268	21.44	?	?					(13
14)	Port Coquitlam													(14
15)	Port Moody	66,500				66,500	26.60	?	?		9,470 *S*			(15
16)	Prince George	11,306	4,000			15,306	2.55		15,306	2.55	23,292 *S*	65,481 *S*		(16
17)	Prince Rupert	?	?	?	?	?		?	?		19,707 *S*		5,939 *S t*	(17
18)	Revelstoke	26,000	320,000			346,000	108.13	124,295	221,705	69.28	2,726 *S*	26,289 *S*		(18
19)	Rossland	[8]	[8]			[8]			[8]		95,000 *S*			(19
20)	Vernon	200,618			22,500 *a*	223,118	21.99	81,756	141,362	13.93	9,895 *D*			(20
21)	Westview													(21
	Suburban and Semi-urban (Districts)													
22)	Chilliwack				12,000 *a*	12,000	.96		12,000	.96				(22
23)	Oak Bay	80,000				80,000	6.96	3,529	76,471	6.67	34,025 *S* [5]			(23
24)	Penticton	173,526	10,000		242,000 *u*	425,526	44.79	295,857	129,669	13.65	20,067 *S*	86,402 *S*	12,586 *D u*	(24
25)	Summerland	170,686			95,000 *u*	265,686	75.91	48,173	217,513	62.15	5,499 *S*	7,461 *S*	10,430 *S u*	(25
26)	Surrey	169,129				169,129 [9]	6.04	15,659	153,470	5.48	4,146 *D*			(26
27)	Vancouver North										10,793 *S* [5]			(27
28)	Vancouver West	819,135				819,135	74.46	46,227	772,908	70.26	28,546 *S* [10]		2,681 *S* [11]	(28
	ALBERTA (Towns)													
29)	Blairmore										221 *D*	14,987 *S*		(29
30)	Camrose													(30
31)	Cardston	6,795	500			7,295	3.13		7,295	3.13	615 *S*	97 *D*		(31
32)	Drumheller (C.)										7,337 *S*			(32
33)	Grande Prairie	140,652				140,652	52.09		140,652	52.09	12 *D*			(33
34)	Hanna	76,812				76,812	38.41		76,812	38.41	208 *S*			(34
35)	High River										5,184 *S*			(35
36)	Raymond	100,000				100,000	42.55		100,000	42.55	6,887 *S*			(36
37)	Red Deer (C.)										13,092 *S*	33,585 *S*		(37
38)	Vegreville	90,396				90,396	45.20		90,396	45.20	2,849 *S*			(38
39)	Wetaskiwin (C.)	71,509				71,509	25.06	38,784 [12]	32,725	11.47	[13]	[13]		(39

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(C.) City.
(V.) Village.
(*S*) Surplus. (*D*) Deficit.
(*a*) Airport.
(*t*) Telephone.
(*u*) Irrigation.

* 1946 information.
(1) $58,700 City of Courtenay debentures held by city as part of the sinking fund.
(2) No deduction for retirement of indebtedness or depreciation.
(3) No figures available, but results contained in current general results.
(4) Incinerator.
(5) No deduction for depreciation charges.
(6) Unspecified public utilities sinking fund included in total sinking funds on hand.
(7) $44,236 *S* gas; $42,458 *S* street railway.
(8) Debt consolidated.
(9) Excluding $1,514,750 public utilities debentures unissued.
(10) No deduction for debt retirement or interest charges.
(11) Transportation department.
(12) Cash and investments held in special utilities trust account, to be applied against debenture payments.
(13) Owned and operated by Calgary Power Co.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Town's Report 1947	GENERAL NET DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount (¶)	GENERAL NET DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION: Per Capita	TAXES LEVIED 1947: Amount	TAXES LEVIED 1947: Per Capita	TAXES COLLECTED IN 1947 (Current and Arrears): Amount	TAXES COLLECTED IN 1947: Per Cent of 1947 Levy	1947 TAX LEVY UNPAID AS AT DEC. 31, 1947	ACCUMULATED TAX ARREARS (Incl. 1947 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS: Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY: Per Capita	
	SASKATCHEWAN				$	$	$	$	$	$	$	%	$	$	$	$	$	
	(Towns)																	
1)	Biggar	2,369	1,930	2,000	23,499	11.75	911,875 *	456	49,241	24.62	47,991	97.5	5,592	6,968 [1]	3.48	20,928 [1]	10.46	(1
2)	Estevan	2,936	2,774	3,245	5,537	1.71	2,308,170 *	711	111,230	34.28	108,593	97.6	9,207	7,488 [2]	2.31	111,360 [2]	34.32	(2
3)	Kamsack	2,087	1,792	2,150	6,470	3.01	1,337,625 *	622	58,643	32.72	58,033	99.0	?	7,196	3.35	2,228 [3]	1.04	(3
4)	Melfort	1,809	2,005	2,508	40,000	15.95	1,603,116 *	639	90,047	35.90	86,604	96.2	8,383	21,068 [4]	10.51	35,070 [4]	13.98	(4
5)	Melville	3,891	4,011	4,300	228,298	53.10	2,003,699 *	466	114,019	26.52	112,922	99.0	8,505	8,605 [5]	2.00	49,416 [5]	11.49	(5
6)	Nipiwin	562	1,344	2,650	.....	.....	1,268,010 *	478	83,183	31.39	81,608	98.1	13,398	13,999 [6]	5.28	.....	.....	(6
	(Cities)																	
7)	North Battleford	5,986	4,745	5,622 [7]	84,090	14.96	3,794,105	675	181,095	32.21	?	.....	?	[8]	.....	[8]	.....	(7
8)	Swift Current	5,296	5,594	7,000	461,462	65.92	4,105,540 *	587	236,378	33.77	226,139	95.7	23,530	18,506 [9]	2.64	12,812	1.83	(8
9)	Weyburn	5,002	6,167	7,000	.....	.....	2,528,720	361	135,796	19.40	136,341	100.4	17,187	66,812 [10]	9.54	415,694 [10]	59.38	(9
10)	Yorkton	5,027	5,577	5,714	108,123	18.92	4,200,276	735	218,777	38.29	217,417	99.4	20,471	[11]	.....	[11]	.....	(10
	MANITOBA																	
11)	Dauphin (T.)	3,971	4,662	4,637 [7]	64,520	13.91	2,388,335	515	132,465	28.57	133,147	100.5	14,347	15,323	3.30	.....		(11
12)	Neepawa (T.)	1,910	2,292	2,468 [7]	3,173	1.29	1,336,275	541	68,971	27.95	69,564 [12]	100.9	[13]	10,125 [14]	4.10	8,450† [14]		(12
13)	Portage La Prairie (C.)	6,597	7,187	7,985	115,667	14.49	3,889,245	487	216,099	27.06	203,833	94.3	33,110	[16]	.....	[16]	.....	(13
14)	Selkirk (T.)	4,486	4,915	5,370	6,764	1.26	1,969,395	367	83,806	15.61	82,389	98.3	9,377	10,935	2.04	41,729† [17]	7.77	(14
15)	The Pas (T.)	4,030	3,181	3,800	86,475	22.76	1,121,590	295	58,496	15.39	54,274	92.8	14,342	[18]	.....	[18]	.....	(15
16)	Transcona (T.)	5,747	5,495	6,016	[19]	.....	2,227,295	370	139,886	23.25	136,008	97.2	11,794	15,329	2.55	33,234 [20]	5.52	(16
	Suburban and Semi-urban																	
17)	Fort Garry (R.M.)	3,926	4,453	6,100	74,469	12.21	2,148,630	352	165,719	27.17	153,174	92.4	26,858	34,446	5.65	181,004 [21]	29.67	(17
18)	Kildonan East (R.M.)	9,047	8,350	8,843 [22]	[19]	.....	3,203,310	362	240,787	27.23	238,571	99.1	30,394	40,052	4.53	431,968† [24]	48.85	(18
19)	Kildonan West (R.M.)	6,132	6,110	6,110 [22]	[19]	.....	2,531,810	414	203,819	33.36	210,006 [12]	103.0	[13]	40,572 [14]	6.64	371,604† [14]	60.82	(19
20)	St. James (R.M.)	13,903	13,892	15,457	[19]	.....	4,798,825	309	391,266	25.31	389,546	99.6	[13]	47,282 [25]	3.06	744,250† [25]	48.15	(20
21)	St. Vital (R.M.)	10,402	11,993	14,557 [23]	[19]	.....	5,374,340	369	365,392	25.10	375,746 [12]	102.8	[13]	74,833 [14]	5.14	322,088† [14]	22.13	(21

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(R.M.) Rural municipality.
(C.) City.
(T.) Town.
* Assessment figures include business assessment. In the case of Melville the business assessment is $284,624.
(†) Includes tax sale certificates, tax titles and agreements for sale.
¶ Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

(1) After reserves—tax arrears $450; tax sale lands $19,025.
(2) After reserves—tax arrears $28,624; tax sale lands $128,299.
(3) After deducting reserve of $26,426.
(4) After reserves—tax arrears $2,116; tax sale lands $51,380.
(5) After reserves—tax arrears $4,102; tax sale lands $5,000.
(6) After deducting reserve of $1,000.
(7) 1946 census.
(8) Combined reserve of $7,714 against tax arrears of $37,651, tax sale lands of $25,416 and agreements for sale $2,302.
(9) After deducting reserve of $17,835.
(10) After reserves—tax arrears $113,291; tax sale lands $936,607.
(11) Combined reserve of $203,819 against tax arrears of $37,141 and tax title property of $287,008.
(12) Includes collections on account of tax sales and titles.
(13) Information not available.
(14) Information *re* reserves not available.
(16) Tax arrears of $44,968 and tax sale lands of $335,942 fully reserved.
(17) After deducting reserve of $100,842.
(18) Combined reserve of $75,645 against tax arrears $81,915, agreements $5,285, and tax sale lands and certificates $19,102.
(19) Debt consolidated.
(20) After deducting reserve of $603,537.
(21) After deducting reserve of $90,262.
(22) As at December 31, 1945.
(23) 1946 population.
(24) Allowance for loss of $218,555 against total tax assets not deducted.
(25) $2,464 trust fund for total tax assets not deducted.

CITIZENS RESEARCH INSTITUTE OF CANADA
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	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				TOTAL SINKING FUNDS ON HAND		TOTAL NET DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)	CURRENT OPERATING SURPLUS or DEFICIT	
		Schools (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS DEBENTURE DEBT (a)						Amount Borrowed in Anticipation of Debenture Issues (b)	Other Bank Loans, Treasury Notes, Overdrafts			
		Amount	Amount	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita					
	SASKATCHEWAN	$	$	$	$	$	$	$	$	$	$	$	$	
	(Towns)													
1)	Biggar	24,499 [1]	.....	48,171	24.09	12,648	6.32	35,523	17.76	.....	.....	.....	2,081 *D*	(1
2)	Estevan	3,400	2,137 [2]	12,915	3.98	.....	.....	12,915	3.98	.....	420	.....	11,436 *S*	(2
3)	Kamsack	.....	6,470 [3]	7,600	3.53	.....	.....	7,600	3.53	.....	.....	.....	1,510 *D*	(3
4)	Melfort	.....	.....	78,247	31.20	.....	.....	78,247	31.20	.....	5,747	.....	1,173 *D*	(4
5)	Melville	.....	47,676	322,780	75.07	.....	.....	322,780	75.07	.....	5,267 [4]	.....	4,214 *S*	(5
6)	Nipiwin	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,500	.....	11,872 *S*	(6
	(Cities)													
7)	North Battleford	14,352 [5]	.....	588,803	104.73	438,248 [6]	77.95	150,555	26.78	.....	.....	.....	57,035 *D*	(7
8)	Swift Current	118,325	.....	807,965	115.42	.....	.....	807,965	115.42	.....	.....	.....	3,303 *S*	(8
9)	Weyburn	3,000	.....	12,500	1.79	12,500 [7]	1.79	.....	.....	.....	.....	.....	17,493 *D*	(9
10)	Yorkton	66,907	.....	161,103 [8]	28.19	.....	.....	161,103	28.19	.....	31,123 [9]	.....	6,004 *D*	(10
	MANITOBA													
11)	Dauphin (T.)	47,000	17,520 [10]	173,520	37.42	18,576	4.01	154,944	33.41	.....	.....	.....	36 *D*	(11
12)	Neepawa (T.)	3,173	.....	3,173	1.29	.....	.....	3,173	1.29	[11]	[11]	.....	[11]	(12
13)	Portage La Prairie (C.)	.....	115,667	347,000 [12]	43.46	.....	.....	347,000	43.46	.....	.....	.....	24,372 *S*	(13
14)	Selkirk (T.)	.....	1,006	34,406	6.41	27,642	5.15	6,764	1.26	.....	.....	10,642 [13]	5,651 *D*	(14
15)	The Pas (T.)	.....	.....	176,475	46.44	66,422	17.48	110,053	28.96	.....	.....	.....	12,087 *D*	(15
16)	Transcona (T.)	.....	.....	1,025,941 [14]	170.54	23,358	3.88	1,002,583	166.65	.....	.....	.....	15,061 *D*	(16
	Suburban and Semi-urban													
17)	Fort Garry (R.M.)	.....	19,000	240,467 [15]	39.42	17,000	2.79	223,467	36.63	.....	.....	.....	9,561 *D*	(17
18)	Kildonan East (R.M.)	.....	.....	848,215 [16]	95.92	15,706	1.78	832,509	94.14	.....	.....	.....	1,987 *D*	(18
19)	Kildonan West (R.M.)	129,405	.....	892,738 [17]	146.11	390	.06	892,348	146.05	[11]	[11]	.....	[11]	(19
20)	St. James (R.M.)	.....	.....	2,576,195 [18]	166.67	82,690 [19]	5.35	2,493,505	161.32	14,494	.....	.....	46,880 *D*	(20
21)	St. Vital (R.M.)	.....	.....	1,102,337 [20]	75.73	20,376 [21]	1.40	1,081,961	74.33	[11]	[11]	.....	[11]	(21

(*a*) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(*b*) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(R.M.) Rural municipality.
(C.) City.
(T.) Town.

(1) Including $168 separate school debt.
(2) Local improvements share—waterworks $1,269; sewers $868.
(3) Local improvements share of waterworks debt.
(4) $5,000 bank loan.
(5) Including $10,973 separate school debt.
(6) Actuarial requirement: $163,292 held in investments; balance charged against capital assets depreciation.
(7) In addition—investment reserves $8,262; surplus $79,992.
(8) Not including $6,975 unsold *re* water supply.
(9) Includes $16,123 *re* collegiate institute.
(10) Total local improvements.
(11) Information not available.
(12) Excluding $9,706 debentures of private corporations guaranteed.
(13) Total for local improvements, of which municipalities' share of debt is $16,900.
(14) Made up of: consolidated $939,200; sewer disposal scheme $35,342; estimated share of Greater Winnipeg Water District net debt $51,399.
(15) Includes estimated share of G.W.W.D. net debt $55,469.
(16) Made up of $3,795 authorized but unissued; $715,829 consolidated; $9,537 sanitary district debentures; $98,849 estimated share of G.W.W.D. net debt.
(17) Made up of: $818,300 consolidated; $69,199 estimated share of G.W.W.D. net debt; $29,631 deferred liability (debenture interest).
(18) Debt consolidated. Also includes estimated share of G.W.W.D. net debt of $137,295.
(19) Approximate.
(20) Made up of: $146,077 estimated share of G.W.W.D net debt; $5,486 sewage disposal, and $950,774 consolidated.
(21) Deficit of $29,551.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
		Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others	
	SASKATCHEWAN	$	$	$	$	$	$	$	$	$	$	$	$	
	(Towns)													
1)	Biggar	24,672	.....	.....	.....	24,672	12.34	12,648	12,024	6.01	4,271 *S*	.....	.....	(1
2)	Estevan	7,378	.....	.....	.....	7,378	2.27	.....	7,378	2.27	3,084 *S*	.....	.....	(2
3)	Kamsack	1,130	.....	.....	.....	1,130	.53	.....	1,130	.53	6,953 *S*	13,096 *S*	.....	(3
4)	Melfort	38,247	.....	.....	.....	38,247	15.25	.....	38,247	15.25	3,283 *S*	.....	.....	(4
5)	Melville	60,460	34,022	.....	.....	94,482	21.97	.....	94,482	21.97	3,055 *S*	.....	.....	(5
6)	Nipiwin	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(6
	(Cities)													
7)	North Battleford	189,000	154,000	.....	.....	343,000	61.01	276,535 [1]	66,465	11.82	14,305 *S* [2]	43,586 *S* [1]	.....	(7
8)	Swift Current	180,559	165,944	.....	.....	346,503	49.50	.....	346,503	49.50	5,839 *S*	74,138 *S*	.....	(8
9)	Weyburn	2,000	5,500	.....	.....	7,500	1.07	7,500	.....	.....	17,079 *S* [3]	47,707 *S* [3]	2,882 *D* [1] *h*	(9
10)	Yorkton	52,980 [4]	.....	.....	.....	52,980	9.27	.....	52,980	9.27	5,837 *S* [2]	.....	.....	(10
	MANITOBA													
11)	Dauphin (T.)	109,000	.....	.....	.....	109,000	23.51	18,576	90,424	19.50	5,391 *D* [5]	.....	.....	(11
12)	Neepawa (T.)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(12
13)	Portage La Prairie (C.)	231,333	.....	.....	.....	231,333	28.97	.....	231,333	28.97	21,495 *S*	.....	.....	(13
14)	Selkirk (T.)	16,500	.....	.....	.....	16,500	3.07	17,000 [6]	.....	.....	704 *D* [3]	17,113 *S* [3]	.....	(14
15)	The Pas (T.)	.....	90,000	.....	.....	90,000	23.68	66,422	23,578	6.20	2,575 *D*	17,917 *S*	.....	(15
16)	Transcona (T.)	[7]	.....	.....	.....	[7]	.....	.....	[7]	.....	1,309 [3]	.....	.....	(16
	Suburban and Semi-urban													
17)	Fort Garry (R.M.)	117,089	2,909	46,000	.....	165,998	27.21	17,000 [8]	148,998	24.43	3,147 *S* [5]	.....	228 *D h*	(17
18)	Kildonan East (R.M.)	[7]	.....	24,000	.....	[7]	.....	.....	[7]	.....	.....	.....	.....	(18
19)	Kildonan West (R.M.)	[7]	.....	.....	.....	[7]	.....	.....	[7]	.....	[5]	.....	.....	(19
20)	St. James (R.M.)	[7]	.....	.....	.....	[7]	.....	.....	[7]	.....	18,006 *S* [9]	.....	.....	(20
21)	St. Vital (R.M.)	[7]	.....	.....	.....	[7]	.....	.....	[7]	.....	[5]	.....	.....	(21

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(*S*) Surplus.
(*D*) Deficit.
(*h*) Housing.
(1) Estimated.
(2) Before depreciation.
(3) Before debt and depreciation.
(4) Excluding $6,975 unsold.
(5) Information not available.
(6) As shown.
(7) Debt consolidated.
(8) Sinking fund against waterworks and electric light debt only.
(9) Approximate.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Town's Report 1947	GENERAL NET DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount (¶)	GENERAL NET DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION: Per Capita	TAXES LEVIED 1947: Amount	TAXES LEVIED 1947: Per Capita	TAXES COLLECTED IN 1947 (Current and Arrears): Amount	TAXES COLLECTED IN 1947: Per Cent of 1947 Levy	1947 TAX LEVY UNPAID AS AT DEC. 31, 1947	ACCUMULATED TAX ARREARS (Incl. 1947 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS: Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY: Per Capita	
					$	$	$	$	$	$	$	%	$	$	$	$	$	
1)	Acton (V.)	1,895	2,063	2,240	16,277	7.27	900,876	402	58,707	26.21	58,765	100.1	367	362 [1]	.16	.....	.....	(1
2)	Alexandria	2,006	2,175	2,160	8,241	3.82	929,749	430	40,596	18.79	40,697	100.3	4,312	166 [2]	.08	[3]	.....	(2
3)	Alliston	1,379	1,733	2,000	84,329	42.16	681,661	341	38,287	19.14	38,916	101.6	1,442	[4]	.....	[5]		(3
4)	Almonte	2,415	2,513	2,356	48,046	20.39	1,114,030	473	63,761	27.06	67,014	105.1	2,627	2,061 [6]	.87	[7]	.....	(4
5)	Amherstburg	2,759	2,853	3,192	17,808	5.58	2,578,879	808	87,302	27.35	86,583	99.2	6,578	10,705	3.35	5,430	1.70	(5
6)	Arnprior	4,023	3,895	4,234	93,524	22.09	2,100,090	496	112,004	26.45	113,088	101.0	4,909	[8]	.....	[9]	.....	(6
7)	Aurora	2,587	2,726	3,056	104,412	34.17	1,710,974	560	82,670	27.05	84,770	102.5	3,627	7,088	2.32	100	.....	(7
8)	Aylmer	2,283	2,478	2,862	95,756	33.16	2,164,775	756	8,320	31.21	88,796	99.4	1,851	1,986 [10]	.69	.....	.....	(8
9)	Barton Twp.	3,295	4,512	4,296 [11]	[12]		2,187,946	509	107,074	24.92	101,746	95.0	14,405	21,178 [13]	4.93	9,738 [14]	2.27	(9
10)	Blenheim	1,690	1,952	2,192	84,977	38.77	1,423,500	649	62,249	28.40	62,540	100.5	1,217	1,324	.60	.....	.....	(10
11)	Blind River	2,805	2,619	2,159	119,690	55.44	739,450	342	43,572	20.18	42,906	98.5	3,869	851	.39	101	.....	(11
12)	Bowmanville	4,080	4,113	4,198	276,074	65.76	2,740,300	653	119,732	28.52	116,374	97.2	10,322	15,191	3.61	[15]	.....	(12
13)	Bracebridge	2,436	2,341	2,440	107,390	44.01	1,201,668	492	64,165	26.30	62,531	97.5	5,909	9,113	3.73	1,508	6.18	(13
14)	Brampton	5,532	6,020	6,466	162,655	25.16	5,372,002	831	208,126	32.19	205,779	98.9	7,516	[16]	.....	.....	.....	(14
15)	Brantford Twp.	7,497	9,285	10,331	2,230	.22	7,570,092	733	249,418	24.14	246,039	98.6	21,568	13,377 [17]	1.29	1,575	.15	(15
16)	Burlington	3,046	3,815	4,731	185,166	39.14	3,459,521	731	150,701	31.85	151,072	100.2	3,145	3,281	.69	1,414	.30	(16
17)	Campbellford	2,744	3,018	2,991	31,691	10.60	1,503,415	503	57,313	19.16	56,915	99.3	3,627	6,355	2.12	.....	.....	(17
18)	Carleton Place	4,105	4,305	4,328	125,359	28.97	1,972,287	456	121,105	27.98	119,974	99.1	5,054	6,835 [18]	1.58	482 [19]	.11	(18
19)	Chapleau Twp.	2,346	1,867	2,580	48,823	18.92	1,101,450	427	47,404	18.37	47,228	99.6	3,192	1,583 [20]	.61	.....	.....	(19
20)	Clinton	1,842	1,896	2,038	334,151	163.96	1,026,739	504	57,262	28.10	57,154	99.8	2,077	2,300	1.13	28	.....	(20
21)	Cobalt	3,885	2,376	2,113	16,183	7.66	554,112	262	50,790	24.04	51,285	101.0	7,379	[21]	.....	[22]	.....	(21
22)	Cobourg	5,834	5,973	5,835	66,472	11.39	3,173,178	544	156,931	26.89	157,703	100.5	6,267	[23]	.....	7,702	1.32	(22
23)	Cochrane	3,963	2,814	2,839	6,283	2.21	1,905,103	671	94,181	33.17	92,674	98.4	5,972	346 [24]	.12	[25]	.....	(23
24)	Collingwood	5,809	6,270	6,696	[26]		4,044,173	604	178,081	26.60	176,518	99.1	14,413	[27]	.....	[28]	.....	(24
25)	Copper Cliff	3,173	3,732	3,457	282,169	81.62	5,615,607	1,624	145,995	42.23	145,995	100.0	..	..	..	..	..	(25
26)	Delhi (V.)	1,298	2,062	2,301	89,352	38.83	2,206,681	959	72,507	31.51	71,731	98.9	1,877	1,483 [29]	.64	.....	.....	(26
27)	Dryden	1,369	1,641	2,015	59,598	29.58	1,686,140	837	92,191	45.75	92,100	99.9	3,140	3,554	1.76	1	.....	(27
28)	Dundas	5,026	5,276	5,770	123,613	21.42	4,078,692	707	189,096	32.77	187,361	99.1	5,067	4,109 [30]	.71	[31]	.....	(28
29)	Dunnville	3,405	4,028	4,021	40,095	9.97	2,089,618	520	115,946	28.84	115,074	99.2	2,240	[32]	.....	[32]	.....	(29
30)	Durham	1,800	1,700	2,136	25,414	11.90	813,004	381	41,491	19.42	40,897	98.6	2,980	4,372	2.05	.....	.....	(30
31)	Eastview	6,686	7,966	9,656	[38]		2,268,985	235	188,134	19.48	189,631	100.8	14,946	7,225 [33]	.75	.....	.....	(31
32)	Elmira	2,170	2,012	2,367	96,345	40.70	1,965,366	830	61,904	26.15	61,267	99.0	1,814	1,500 [34]	.63	.....	.....	(32
33)	Essex	1,888	1,935	2,129	[38]		1,456,780	684	61,411	28.84	63,964	104.2	5,192	1 [35]	.....	.....	.....	(33
34)	Fergus (V.)	2,594	2,832	2,890	328,241	113.58	1,616,899	559	99,716	34.50	99,797	100.1	1,722	2,243 [36]	.78	1 [37]	.....	(34
35)	Fort Erie	5,904	6,595	7,238	[38]		4,992,945	690	307,352	42.46	299,523	97.5	25,413	34,623 [39]	4.78	20,640 [40]	2.85	(35
36)	Fort Frances	5,470	5,897	5,595	188,486	33.69	4,414,000	789	210,140	37.56	211,541	100.7	13,593	[41]	.....	[42]	.....	(36
37)	Gananoque (S.T.)	3,592	4,044	4,294	140,506	32.72	2,060,287	480	107,606	25.06	104,245	96.9	10,549	4,577 [43]	1.07	1	.....	(37
38)	Georgetown	2,288	2,562	2,843	410,828	144.51	1,389,326	489	55,997	19.70	56,460	100.8	.....	.....	.....	34	..	(38
39)	Geraldton	...	2,979	2,852	26,233	9.20	1,152,550 *	404	84,066	29.48	78,914	93.9	14,079	5,000 [44]	1.75	1 [45]	.....	(39
40)	Goderich *	4,491	4,557	4,488 **	49,380	11.00	2,606,892 **	581	113,872	25.37	?	.....	4,992	6,752	1.50	.....	.....	(40
41)	Grantham Twp.	5,007	7,052	7,702	66,252	8.60	2,499,050	324	120,052	15.59	117,536	97.9	9,759	11,218	1.46	.....		(41

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(S.T.) Separated town.
(V.) Village.
* 1946 information.
** 1945 information.
¶ Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

(1) After deducting reserve of $29.
(2) After deducting reserve of $7,839.
(3) $617 fully covered by reserve.
(4) $2,280 fully covered by reserve.
(5) $300 fully covered by reserve.
(6) After deducting reserve of $2,364.
(7) $3,138 fully covered by reserve.
(8) Arrears of $7,993 covered by reserve of $8,381.
(9) $1,167 fully covered by reserve.
(10) After deducting reserve of $314.
(11) Excluding 1,700 inmates of public institutions.
(12) Waterworks not segregated from local improvements.
(13) After deducting reserve of $2,500.
(14) After deducting reserve of $20,139.
(15) $325 fully covered by reserve.
(16) $13,801 fully covered by reserve.
(17) After deducting reserve of $13,567.
(18) After deducting reserve of $1,400.
(19) After deducting reserve of $900.
(20) After deducting reserve of $2,000.
(21) $17,902 fully covered by reserve.
(22) $19,463 fully covered by reserve.
(23) $20,864 fully covered by reserve.
(24) After deducting reserve of $16,078.
(25) $21,251 fully covered by reserve.
(26) $96,000 consolidated debt; $165,000 in arena debentures.
(27) $19,747 fully covered by reserve.
(28) $67,208 fully covered by reserve.
(29) After deducting reserve of $653.
(30) After deducting reserve of $4,347.
(31) $5,912 fully covered by reserve.
(32) Reserve of $15,682 against arrears $6,389 and tax sale lands $12,624.
(33) After deducting reserve of $14,374.
(34) After deducting reserve of $3,383.
(35) After deducting reserve of $8,886.
(36) After deducting reserve of $1,254.
(37) After deducting reserve of $309.
(38) Debt consolidated.
(39) After deducting reserve of $2,666.
(40) After deducting reserve of $35,630.
(41) $30,377 fully covered by reserve.
(42) $16,950 fully covered by reserve.
(43) After deducting reserve of $14,000.
(44) After deducting reserve of $15,336.
(45) After deducting reserve of $8,755.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools (High and Public) Amount	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (a) Amount	Total Gross Debenture Debt (a) Per Capita	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (b)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Current Operating Surplus or Deficit	
	ONTARIO (Towns)	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Acton (V.)	5,000	.....	68,014	30.36	1,868	.83	66,146	29.53	.....	40,832	.....	3,510 *D*	(1
2)	Alexandria	.....	.....	19,109	8.85	.....	.....	19,109	8.85	.....	.....	.....	1,805 *S*	(2
3)	Alliston	2,500	.....	84,329	42.16	.....	.....	84,329	42.16	.....	347	.....	12,094 *D*	(3
4)	Almonte	45,268	.....	199,649	84.74	.....	.....	199,649	84.74	.....	8,000	.....	7,140 *D*	(4
5)	Amherstburg	.....	.....	17,808	5.58	.....	.....	17,808	5.58	.....	.....	.....	10,624 *D*	(5
6)	Arnprior	45,987	3,915 [1]	176,187	41.61	13,386	3.16	162,801	38.45	19,414	8,755	1,000 [1]	1,017 *D*	(6
7)	Aurora	41,448	36,721	104,412	34.17	.....	.....	104,412	34.17	.....	37,276	.....	3,495 *D*	(7
8)	Aylmer	84,891 [2]	4,509	128,837 [2]	45.02	.....	.....	128,837	45.02	.....	5,655	.....	549 *S*	(8
9)	Barton Twp.	414,167	144,227 [3]	558,394 [4]	129.98	166,588	38.78	391,806	91.20	.....	29,574	.....	6,327 *D*	(9
10)	Blenheim	44,264	40,713 [1]	151,906	69.30	.....	.....	151,906	69.30	.....	40,695 [5]	.....	2,541 *S*	(10
11)	Blind River	15,000 [6]	90,000 [7]	119,690	55.44	.....	.....	119,690	55.44	.....	.....	.....	4,065 *S*	(11
12)	Bowmanville	61,434	15,720	277,627	66.13	.....	.....	277,627	66.13	.....	113,984 [8]	.....	2,260 *D*	(12
13)	Bracebridge	68,895	2,567 [1]	107,390	44.01	.....	.....	107,390	44.01	.....	6,498	.....	360 *S*	(13
14)	Brampton	46,538	17,094	168,299	26.03	.....	.....	168,299	26.03	.....	.....	.....	7,237 *S*	(14
15)	Brantford Twp.	1,736 [9]	433	57,852 [9]	5.60	.....	.....	57,852 [9]	5.60	.....	31,916	.....	10,058 *D*	(15
16)	Burlington	131,983	43,476 [1]	525,993 [10]	111.18	.....	.....	525,993 [10]	111.18	.....	22,365	.....	10,093 *S*	(16
17)	Campbellford	31,691	.....	31,691	10.60	.....	.....	31,691	10.60	.....	18,421	.....	15,336 *D*	(17
18)	Carleton Place	40,140	14,014	231,537	53.50	.....	.....	231,537	53.50	.....	3,000	.....	8,102 *D*	(18
19)	Chapleau	44,744	.....	73,423	28.46	.....	.....	73,423	28.46	.....	.....	10,000	4,130 *D*	(19
20)	Clinton	86,000	.....	400,637	196.58	60,873 [11]	29.87	339,764	166.71	.....	2,201	.....	4,248 *D*	(20
21)	Cobalt	16,183	.....	16,183	7.66	.....	.....	16,183	7.66	.....	.....	.....	3,341 *S*	(21
22)	Cobourg	38,288	28,185 [1]	177,043	30.34	.....	.....	177,043	30.34	.....	50,000	.....	7,531 *S*	(22
23)	Cochrane	3,282	.....	133,572	47.05	.....	.....	133,572	47.05	.....	21,500	.....	1,145 *D*	(23
24)	Collingwood	[13]	.....	261,000 [12]	3.90	.....	.....	261,000	3.90	.....	90	.....	183 *D*	(24
25)	Copper Cliff	282,169	.....	282,169	81.62	.....	.....	282,169	81.62	.....	.....	.....	6,791 *S*	(25
26)	Delhi (V.)	78,102	.....	146,553	63.69	.....	.....	146,553	63.69	.....	113	.....	7,859 *S*	(26
27)	Dryden	28,862	30,736	112,093	55.63	.....	.....	112,093	55.63	.....	3,150 [14]	.....	4,029 *D*	(27
28)	Dundas	21,203	60,248	155,650	26.98	.....	.....	155,650	26.98	.....	29,720	.....	3,874 *S*	(28
29)	Dunnville	39,880	.....	41,760	10.39	.....	.....	41,760	10.39	.....	1,336	.....	3,285 *D*	(29
30)	Durham	.....	10,239	66,070	30.93	.....	.....	66,070	30.93	.....	.....	.....	1,991 *D*	(30
31)	Eastview	25,000	.....	413,000 [15]	42.77	.....	.....	413,000	42.77	.....	175	.....	982 *D*	(31
32)	Elmira	66,400	17,657 [1]	151,852	64.15	.....	.....	151,852	64.15	.....	.....	.....	3,611 *S*	(32
33)	Essex	[16]	.....	271,000 [16]	127.29	.....	.....	271,000	127.29	.....	4,951 [17]	.....	1,136 *D*	(33
34)	Fergus (V.)	226,682	42,323	332,115	114.92	.....	.....	332,115	114.92	.....	861	.....	650 *S*	(34
35)	Fort Erie	[18]	[18]	1,215,348 [18]	167.91	.....	.....	1,215,348	167.91	.....	117	.....	2,779 *D*	(35
36)	Fort Frances	78,879 [19]	28,650	206,253 [19]	36.86	.....	.....	206,253	36.86	.....	110,496 [20]	.....	43,636 *D*	(36
37)	Gananoque (S.T.)	70,500	.....	223,875	52.14	69,570 [21]	16.20	154,305	35.94	.....	.....	.....	953 *D*	(37
38)	Georgetown	1,857	1,786	476,957	167.77	.....	.....	476,957	167.77	.....	2,762	.....	1,194 *S*	(38
39)	Geraldton	26,233	.....	26,233	9.20	.....	.....	26,233	9.20	.....	16,001	.....	3,842 *D*	(39
40)	Goderich *	29,657	16,754 [1]	92,625	20.64	.....	.....	92,625	20.64	.....	2,000	.....	4,219 *D*	(40
41)	Grantham Twp.	.....	53,261	81,698	10.61	[22]	.....	81,698	10.61	113,500	16,500	.....	5,313 *D*	(41

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(b) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(S.T.) Separated town.

(V.) Village.

(*S*) Surplus. (*D*) Deficit.

* 1946 information.

(1) Total for local improvements.

(2) Includes $31,178 debentures issued by separate school authority.

(3) Total for local improvements; includes an indeterminable amount for waterworks.

(4) Includes $200,000 debentures assumed by City of Hamilton.

(5) In addition, $1,800 mortgage.

(6) Excluding $4,898 separate school debentures and separate school liability to Province of $25,369 for redeemed debentures under guarantee, against which a reserve of $9,597.

(7) Owner's share watermain debentures.

(8) Includes $37,884 loan for work in process.

(9) Excluding $2,016 assumed from other municipalities *re* schools.

(10) Excluding $3,765 assumed from Township of Nelson.

(11) Excluding surplus of $24,115.

(12) $165,000 ice arena; $96,000 consolidated debt, of which $54,070 due by schools.

(13) Debt consolidated.

(14) Includes $841 separate school overdraft; excludes school private loan of $2,200.

(15) $378,000 refinancing debentures.

(16) $271,000 refunding issue, of which $77,038 due by schools, $49,282 by waterworks; in addition, $55,000 separate school debentures.

(17) Separate school board loan.

(18) $1,195,348 general refunding debentures, of which $338,993 due by schools, $53,911 due by waterworks.

(19) Excluding $29,800 separate school debentures.

(20) Including separate school loan of $15,710.

(21) Excluding sinking fund surplus of $1,959.

(22) $582 unused surplus.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
		Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others	
	ONTARIO (Towns)	$	$	$	$	$	$	$	$	$	$	$	$	
1	Acton (V.)	51,737	.....	.....	.....	51,737	23.10	1,868	49,869	22.26	2,108 *S*	3,159 *S*	.....	1
2	Alexandria	10,868	.....	.....	.....	10,868	5.03	.....	10,868	5.03	386 *S*	8,102 *S*	.....	2
3	Alliston	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,497 *S*	6,740 *S*	.....	3
4	Almonte	126,988	24,615	.....	.....	151,603	64.35	.....	151,603	64.35	8,413 *S* [1]	12,703 *S*	.....	4
5	Amherstburg	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
6	Arnprior	55,545	13,732	.....	.....	69,277	16.36	.....	69,277	16.36	.....	15,979 *S*	6,555 *D* [2]	6
7	Aurora	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,983 *S*	11,453 *S*	.....	7
8	Aylmer	33,081	.....	.....	.....	33,081	11.56	.....	33,081	11.56	961 *S*	10,429 *S*		8
9	Barton Twp.	[7]				[7]			[7]		1,163 *D*	.....	.....	9
10	Blenheim	66,929	.....	.....	.....	66,929	30.53	.....	66,929	30.53	2,067 *D*	5,634 *S*	.. ....	10
11	Blind River	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,807 *S*	.....	.. ..	11
12	Bowmanville	1,553	.....	.....	.....	1,553	.37	.....	1,553	.37	10,265 *S*	21,866 *S*		12
13	Bracebridge	.....	.....	.....	.....	.....	.....	.....	.....	.....	[3]	[3]	.....	13
14	Brampton	5,644	.....	.....	.....	5,644	.87	.....	5,644	.87	16,857 *S*	18,095 *S*	.....	14
15	Brantford Twp.	.....	55,622	.....	.....	55,622	5.38	.....	55,622	5.38	.....	3,101 *S*	.....	15
16	Burlington	213,208	127,619	.....	.....	340,827	72.04	.....	340,827 [4]	72.04	1,935 *D*	22,059 *S*		16
17	Campbellford	.....	.....	.....	.....	.....	.....	.....	.....	.....	101 *S*	8,770 *D*	.....	17
18	Carleton Place	100,850	5,328	.....	.....	106,178	24.53	.....	106,178	24.53	2,804 *S*	9,594 *S*	.....	18
19	Chapleau	24,600	.....	.....	.....	24,600	9.53	.....	24,600	9.53	2,907 *S*	.....	.....	19
20	Clinton	17,700	.....	.....	.....	17,700	8.68	12,087	5,613	2.75	487 *S*	3,050 *S*	.....	20
21	Cobalt	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,874 *S*	.....	159 *D* [5]	21
22	Cobourg	76,850	33,720	.....	.....	110,571	18.95	.....	110,571	18.95	2,751 *S*	18,439 *S*	.....	22
23	Cochrane	123,000	.....	.....	4,289 *t*	127,289	44.84	.....	127,289	44.84	.....	.....	? *t*	23
24	Collingwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,291 *D*	?	.....	24
25	Copper Cliff	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25
26	Delhi (V.)	.....	57,201	.....	.....	57,201	24.86	.....	57,201	24.86	.....	8,862 *S*	.....	26
27	Dryden	26,026	26,469	.....	.....	52,495	26.05	.....	52,495	26.05	5,991 *S* [6]	13,995 *S* [6]	3,206 *S t*	27
28	Dundas	32,037	.....	.....	.....	32,037	5.55	.....	32,037	5.55	2,659 *S*	2,897 *S*	.....	28
29	Dunnville	.....	1,665	.....	.....	1,665	.41	.....	1,665	.41	.....	5,769 *S*	.....	29
30	Durham	40,656	.....	.....	.....	40,656	19.03	.....	40,656	19.03	2,523 *S*	1,585 *S*	.....	30
31	Eastview	[8]	[8]	.....	.....	[8]	.....	.....	[8]	.....	14,372 *S*	.....	.....	31
32	Elmira	42,729	3,278	9,500	.....	55,507	23.45	.....	55,507	23.45	1,814 *S*	13,742 *S*	.....	32
33	Essex	[8]	[8]	.....	.....	[8]	.....	.....	[8]	.....	3,709 *D*	66,118 *S*	.....	33
34	Fergus (V.)	3,874	.....	.....	.....	3,874	1.34	.....	3,874	1.34	1,060 *S*	3,877 *S*	.....	34
35	Fort Erie	[8]	[8]	.....	.....	[8]	.....	.....	[8]	.....	1,500 *S*	.....	.....	35
36	Fort Frances	16,851	917	.....	.....	17,767	3.18	.....	17,767	3.18	2,817 *D*	40,400 *S*	.....	36
37	Gananoque (S.T.)	39,866	.....	.....	.....	39,866	9.28	26,067	13,799	3.21	3,986 *S*	.....	.....	37
38	Georgetown	36,129	.....	30,000	.....	66,129	23.26	.....	66,129	23.26	.....	10,774 *S*	....	38
39	Geraldton	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	39
40	Goderich *	28,837	14,408	.....	.....	43,245	9.64	.....	43,245	9.64	2,535 *S*	8,307 *S*	.....	40
41	Grantham Twp.	15,446	.....	.....	.....	15,446	2.01	.....	15,446	2.01	3,601 *S*	.....	.....	41

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(S.T.) Separated town.
(V.) Village.
(*S*) Surplus. (*D*) Deficit.
(*t*) Telephone.

* 1946 information.
(1) After deducting operating charges only.
(2) Arnprior and district memorial hospital.
(3) $7,722 *D* for Power, Light and Water Commission.
(4) Excluding $3,765 sewer and watermain debentures assumed from Township of Nelson.
(5) Community hall project.
(6) Retained.
(7) Waterworks included in local improvements.
(8) Debt consolidated.

CITIZENS RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Town's Report 1947	GENERAL NET DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount (¶)	GENERAL NET DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION: Per Capita	TAXES LEVIED 1947: Amount	TAXES LEVIED 1947: Per Capita	TAXES COLLECTED IN 1947 (Current and Arrears): Amount	TAXES COLLECTED IN 1947: Per Cent of 1947 Levy	1947 TAX LEVY UNPAID AS AT DEC. 31, 1947	ACCUMULATED TAX ARREARS (Incl. 1947 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS: Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY: Per Capita	
					$	$	$	$	$	$	$	%	$	$	$	$	$	
1)	Gravenhurst	1,830	2,122	2,489 [1]	22,990	9.24	1,084,962	436	60,799	24.43	59,542	97.9	4,185	1,411 [2]	.57	252	.01	(1
2)	Grimsby	2,198	2,331	2,333	147,799	63.35	1,717,555	736	83,304	35.71	81,782	98.2	3,404	4,627	1.98	3,427 [3]	1.47	(2
3)	Hanover	3,077	3,290	3,407	126,926	37.25	2,075,630	609	93,259	27.37	93,407	100.2	4,414	6,967	2.04	219	...	(3
4)	Hawkesbury	5,177	6,263	6,205	[4]	.....	2,445,405	394	144,145	23.23	138,975	96.4	13,101	17,153 [5]	2.76	1,388	.22	(4
5)	Hespeler	2,752	3,058	3,353	163,125	48.65	2,047,822	611	102,031	30.43	104,793	102.7	3,458	5,122 [6]	1.53	[7]	.....	(5
6)	Humberstone (V.)	2,490	2,963	3,293	29,943	9.09	989,443	300	73,872	22.43	73,382	99.3	6,011	9,064 [8]	2.75	1 [9]	.....	(6
7)	Huntsville	2,817	2,800	3,124	53,881	17.25	1,450,785	464	86,037	27.54	83,711	97.3	4,493	3,412 [10]	1.09	416 [11]	.02	(7
8)	Ingersoll (S.T.)	5,233	5,782	6,043	700,000	115.84	3,162,658	523	144,752	23.95	145,194	100.3	7,717	8,170 [12]	1.35	108 [13]	.....	(8
9)	Kapuskasing	3,819	3,431	4,196	670,443	159.78	5,672,120	1,352	257,676	61.41	256,738	99.6	1,982	2,382	.57	.....	.....	(9
10)	Kenora	6,766	7,745	8,192 [14]	257,879	31.48	5,482,143	669	314,181	38.35	314,683	100.2	19,152	15,047 [15]	1.84	[16]	.....	(10
11)	Kincardine	2,465	2,507	2,470	50,355	20.39	1,224,695	496	70,082	28.37	77,145	110.1	5,466	5,364 [17]	2.17	457	.02	(11
12)	Kingsville	2,174	2,317	2,431 [18]	[4]	.....	1,975,520	813	77,839	32.02	71,841	92.2	6,234	8,273	3.40	.....	.....	(12
13)	Leamington	4,902	5,858	6,524 [19]	[4]	.....	4,629,325	710	189,594	29.06	188,677	99.5	13,891	[20]	.....	[21]	.....	(13
14)	Lindsay	7,505	8,403	8,066	37,873	4.70	5,440,520	675	217,537	26.97	214,138	98.4	9,298	[22]	.....	[23]	.....	(14
15)	Listowel	2,676	3,013	3,004	1,714	.57	1,753,278	584	81,850	27.25	81,117	99.1	2,587	3,510 [24]	1.17	.....	.....	(15
16)	Long Branch (V.)	3,962	5,172	5,420	[4]	.....	2,250,482	415	184,579	34.06	177,802	96.3	21,319	34,302	6.33	18,162	3.35	(16
17)	Mattawa	1,633	1,971	2,398 [18]	134,000	55.88	329,914	138	37,083	15.46	35,397	95.5	7,571	12,262 [25]	5.11	[26]	.....	(17
18)	Meaford	2,624	2,662	2,767	327,268	118.28	1,498,294	541	78,509	28.37	78,235	99.7	1,313	2,187	.79	34	.....	(18
19)	Merritton	2,523	2,993	3,716	65,241	17.56	2,076,118	559	124,229	33.43	123,043	99.0	2,632	1,659 [27]	.45	.....	.....	(19
20)	Midland	6,920	6,800	6,980	[4]	.....	5,245,894	752	260,234	37.28	258,434	99.3	19,089	[28]	.....	[29]	.....	(20
21)	Milton	1,839	1,964	2,200	18,263	8.30	1,184,593	538	48,712	22.14	48,689	100.0	3,700	965 [30]	.04	[31]	.....	(21
22)	Mimico	6,800	8,070	9,629	[4]	.....	5,205,000	541	294,317	30.57	290,707	98.8	16,080	[32]	.....	[33]	.....	(22
23)	Napanee	3,497	3,405	3,508	43,517	12.41	1,892,927	540	109,497	31.21	107,930	98.6	5,984	10,420 [34]	2.97	764	.22	(23
24)	New Liskeard	2,880	3,019	3,865	51,468	13.32	2,311,037	598	118,091	30.55	115,930	98.2	5,705	8,933	2.31	759	.20	(24
25)	Newmarket	3,748	4,026	4,223	69,088	16.36	2,601,378	616	127,332	30.15	126,907	99.7	7,032	6,150 [35]	1.46	.....	.....	(25
26)	New Toronto	7,146	9,504	8,729 [18]	[4]	.....	7,082,155	811	405,103	46.41	405,405	100.1	5,025	[36]	.....	[37]	.....	(26
27)	Oakville	3,857	4,115	4,642	57,387	12.36	3,322,801	716	160,820	34.64	158,413	98.5	8,504	14,206	3.06	3,165 [38]	.07	(27
28)	Orangeville	2,614	2,718	2,981	194,218	65.15	1,928,005	647	104,815	35.16	104,174	99.4	5,697	[39]	.....	[40]	.....	(28
29)	Paris	4,137	4,637	4,881	74,061	15.17	2,760,068	565	129,437	26.52	128,812	99.5	6,017	3,743 [41]	.08	.....	.....	(29
30)	Parry Sound	3,512	5,765	4,469	104,817	23.45	1,859,531	416	123,178	27.56	122,389	99.4	9,620	11,654 [42]	2.61	1 [43]	.....	(30
31)	Penetanguishene	4,035	4,521	4,201 [18]	[4]	.....	1,449,502	345	86,447	20.58	87,339	101.0	14,767	35,551	8.46	2,701	.06	(31
32)	Perth	4,099	4,458	4,423	41,228	9.32	2,848,608	644	141,927	32.09	142,264	100.2	2,834	4,950 [44]	1.12	1,274	.03	(32

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(S.T.) Separated town.
(V.) Village.
¶ Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.
(1) In addition, 800 summer residents.
(2) After deducting reserve of $4,392.
(3) After deducting reserve of $16,484.
(4) Debt consolidated.
(5) After deducting reserve of $3,126.
(6) After deducting reserve of $3,550.
(7) $3,649 fully covered by reserve.
(8) After deducting reserve of $1,008.
(9) After deducting reserve of $6,589.
(10) After deducting reserve of $6,045.
(11) After deducting reserve of $256.
(12) After deducting reserve of $4,344.
(13) After deducting reserve of $1,554.
(14) In addition, 8,500 summer residents.
(15) After deducting reserve of $17,066.
(16) $18,760 fully covered by reserve.
(17) After deducting reserve of $3,000.
(18) Excluding inmates of public institutions.
(19) In addition, 1,500 summer residents.
(20) $17,455 fully covered by reserve.
(21) $120 fully covered by reserve.
(22) $12,957 fully covered by reserve.
(23) $24,683 fully covered by reserve.
(24) After deducting reserve of $300.
(25) After deducting reserve of $7,190.
(26) $4,731 fully covered by reserve.
(27) After deducting reserve of $1,903.
(28) $35,250 fully covered by reserve.
(29) $59,013 fully covered by reserve.
(30) After deducting reserve of $3,070.
(31) $166 fully covered by reserve.
(32) $20,007 fully covered by reserve.
(33) $52,099 fully covered by reserve.
(34) After deducting reserve of $1,000.
(35) After deducting reserve of $6,264.
(36) $5,387 fully covered by reserve.
(37) $63,110 fully covered by reserve.
(38) After deducting reserve of $4,884.
(39) $8,670 fully covered by reserve.
(40) $2,003 fully covered by reserve.
(41) After deducting reserve of $5,629.
(42) After deducting reserve of $3,910.
(43) After deducting reserve of $8,441.
(44) After deducting reserve of $635.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools (High and Public) Amount	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (a) Amount	Total Gross Debenture Debt (a) Per Capita	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (b)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Current Operating Surplus or Deficit	
	ONTARIO (Towns)	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Gravenhurst	.....	20,253 [1]	24,155	9.70	.....	.....	24,155	9.70	.....	29,976	.....	316 *D*	(1
2)	Grimsby	43,585	104,214 [1]	147,799	63.35	.....	.....	147,799	63.35	.....	13,081	.....	1,558 *S*	(2
3)	Hanover	24,982 [2]	30,724	185,834 [2]	54.54	.....	.....	185,834	54.54	.....	.....	.....	11,001 *D*	(3
4)	Hawkesbury	[3]	[3]	285,500 [3]	46.01	.....	.....	285,500 [3]	46.01	.....	.....	.....	1,318 *D*	(4
5)	Hespeler	.....	51,357	186,398	55.59	.....	.....	186,398	55.59	.....	4,100 [4]	.....	1,637 *S*	(5
6)	Humberstone (V.)	29,942	.....	114,752	34.85	.....	.....	114,752	34.85	.....	134	.....	864 *D*	(6
7)	Huntsville	.....	.....	80,423	25.74	.....	.....	80,423	25.74	.....	27,811	.....	7,969 *D*	(7
8)	Ingersoll (S.T.)	.....	.....	700,488	115.91	.....	.....	700,488	115.91	.....	9,854	.....	7,138 *S*	(8
9)	Kapuskasing	501,562	60,667	703,912	167.76	.....	.....	703,912	167.76	.....	.....	.....	13,173 *S*	(9
10)	Kenora	220,135	68,893	657,826	80.30	339,346	41.42	318,480	38.88	.....	61,719	37,853 [5]	511 *S*	(10
11)	Kincardine	.....	1,650 [1]	50,355	20.39	.....	.....	50,355	20.39	.....	12,622	.....	1,649 *D*	(11
12)	Kingsville	2,862 [6]	.....	318,683 [6]	131.09	.....	.....	318,683	131.09	.....	.....	.....	38 *S*	(12
13)	Leamington	[7]	1,137 [1]	521,000 [7]	79.86	.....	.....	521,000	79.86	.....	70,500	.....	6,524 *D*	(13
14)	Lindsay	19,098	8,078	66,951	8.30	.....	.....	66,951	8.30	.....	33,871	.....	989 *S*	(14
15)	Listowel	1,028	686 [1]	1,714	.57	.....	.....	1,714	.57	.....	17,358	.....	4,636 *S*	(15
16)	Long Branch (V.)	[8]	.....	650,000 [8]	119.93	.....	.....	650,000	119.93	.....	.....	.....	4,514 *S*	(16
17)	Mattawa	134,000	.....	134,000	55.88	.....	.....	134,000	55.88	.....	7,353	.....	6,136 *D*	(17
18)	Meaford	308,167	3,681 [1]	359,268	129.84	.....	.....	359,268	129.84	.....	.....	.....	88 *D*	(18
19)	Merritton	50,241	15,000 [1]	65,241	17.56	.....	.....	65,241	17.56	.....	15,057	.....	187 *D*	(19
20)	Midland	[9]	[9]	665,210 [9]	95.30	.....	.....	665,210	95.30	.....	3,541	.....	4,806 *S*	(20
21)	Milton	18,262	.....	19,696	8.95	.....	.....	19,696	8.95	.....	4,385	.....	3,541 *D*	(21
22)	Mimico	98,881 [10]	.....	1,034,881 [10]	107.48	.....	.....	1,034,881	107.48	.....	25,000	.....	2,501 *D*	(22
23)	Napanee	23,447	7,582	97,895	27.91	.....	.....	97,895	27.91	.....	86,254	.....	1,583 *S*	(23
24)	New Liskeard	35,210	.....	51,468	13.32	.....	.....	51,468	13.32	.....	71,567	.....	201 *S*	(24
25)	Newmarket	25,788	15,261	107,088	25.36	.....	.....	107,088	25.36	.....	13,121	.....	6,291 *S*	(25
26)	New Toronto	.....	18,632	663,922 [11]	76.06	.....	.....	663,922	76.06	.....	.....	.....	30,588 *S*	(26
27)	Oakville	20,333	12,010	57,387	12.36	.....	.....	57,387	12.36	.....	175,383	.....	13,331 *S*	(27
28)	Orangeville	9,500	84,093	199,683	66.99	.....	.....	199,683	66.99	.....	.....	.....	1,176 *S*	(28
29)	Paris	28,118	.....	86,446	17.71	.....	.....	86,446	17.71	.....	3,645	.....	1,862 *S*	(29
30)	Parry Sound	1,028	40,730	161,898	36.23	.....	.....	161,898	36.23	.....	17,000	.....	223 *S*	(30
31)	Penetanguishene	[9]	.....	111,899 [9]	26.64	.....	.....	111,899	26.64	.....	51,875	.....	2,665 *D*	(31
32)	Perth	.....	15,078	62,248	14.07	.....	.....	62,248	14.07	.....	44,272	.....	1,792 *D*	(32

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(b) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(S.T.) Separated town.
(V.) Village.
(*S*) Surplus. (*D*) Deficit.

(1) Total for local improvements.
(2) Excluding $7,145 separate school debentures.
(3) Debt consolidated; in addition, separate school debentures of $112,010.
(4) Waterworks loan from town.
(5) Total local improvements sinking fund.
(6) $302,235 consolidated debt, of which $43,711 due by schools.
(7) $361,000 refunding debentures, of which $62,530 due by schools, $10,597 by waterworks; includes $14,300 debentures assumed by other municipalities.
(8) Debt consolidated 1947; excludes $90,000 issued by separate school authority.
(9) Debt consolidated.
(10) $936,000 refunding debentures; includes $21,012 debentures assumed by other municipalities.
(11) $600,000 general refunding; excluding $23,100 assumed from other municipalities.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
		Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita	Public Utilities	Amount	Per Capita	Waterworks	Electric Light and Power	Others	
	ONTARIO (Towns)	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Gravenhurst	1,165	.....	.....	.....	1,165	.47	.....	1,165	.47	1 *S*	6,939 *S*		(1
2)	Grimsby	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,398 *S*	16,967 *S*	.....	(2
3)	Hanover	58,908	.....	.....	.....	58,908	17.29	.....	58,908	17.29	1,037 *D*	16,091 *S*	547 *D d*	(3
4)	Hawkesbury	1	1	.....	.....	1	.....	.....	1	.....	3,005 *D*	.....	.....	(4
5)	Hespeler	17,810	5,463	.....	.....	23,273	6.94	.....	23,273	6.94	364 *S*	14,983 *S*	.....	(5
6)	Humberstone (V.)	84,809	.....	.....	.....	84,809	25.75	.....	84,809	25.75	543 *D*	3,182 *S*	.....	(6
7)	Huntsville	26,542	.....	.....	.....	26,542	8.50	.....	26,542	8.50	164 *S*	8,365 *S*	.....	(7
8)	Ingersoll (S.T.)	.....	.....	488	.....	488	.08	.....	488	.08	609 *S*	4,928 *S*		(8
9)	Kapuskasing	20,698	12,771			33,469	7.98		33,469	7.98	4,076 *D*	23,975 *S*		(9
10)	Kenora	193,349	34,605		17,302 *t*	245,256	29.93	184,655	60,601	7.40	303 *S*	21,716 *S*	5,564 *S t*	(10
11)	Kincardine	.....	.....	.....	.....	.....	.....	.....	.....	.....	555 *S*	13,116 *S*		(11
12)	Kingsville	[2]	13,586	.....	.....	13,586 [2]	5.59	.....	13,586 [2]	5.59	9,964 *S*	3,775 *S*	.....	(12
13)	Leamington	1	1	.....	.....	1	.....	.....	1	.....	10,200 *S*	8,033 *S*	1,685 *S g*	(13
14)	Lindsay	19,143	9,935	.....	.....	29,078	3.61	.....	29,078	3.61	1,481 *D*	11,442 *S*		(14
15)	Listowel	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,141 *S*	3,635 *S*		(15
16)	Long Branch (V.)	1	1	.....	.....	1	.....	.....	1	.....	2,390 *D*	23,571 *S*		(16
17)	Mattawa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		(17
18)	Meaford	32,000	.....	.....	.....	32,000	11.56	.....	32,000	11.56	4,216 *S*	11,718 *S*		(18
19)	Merritton	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,939 *D* [3]	22,244 *S* [3]		(19
20)	Midland	1	1	.....	.....	1	.....	.....	1	.....	10,326 *S*	34,751 *S*		(20
21)	Milton	1,433	.....	.....	.....	1,433	.65	.....	1,433	.65	.....	6,751 *S*		(21
22)	Mimico	1	1	.....	.....	1	.....	.....	1	.....	3,357 *D*	20,344 *S*		(22
23)	Napanee	54,378	.....	.....	.....	54,378	15.50	.....	54,378	15.50	2,072 *S*	9,262 *S*		(23
24)	New Liskeard	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(24
25)	Newmarket	35,000	3,000	.....	.....	38,000	9.00	.....	38,000	9.00	318 *D*	17,001 *S*	.....	(25
26)	New Toronto	1	1	.....	.....	1	.....	.....	1	.....	34,206 *S*	7,679 *S*		(26
27)	Oakville	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,543 *D*	2,181 *S*		(27
28)	Orangeville	5,465	.....	.....	.....	5,465	1.83	.....	5,465	1.83	?	10,385 *S*		(28
29)	Paris	12,385	.....	.....	.....	12,385	2.54	.....	12,385	2.54	3,474 *S*	8,992 *S*		(29
30)	Parry Sound	.....	57,081	.....	.....	57,081	12.77	.....	57,081	12.77	624 *S*	2,759 *S*		(30
31)	Penetanguishene	1	1	.....	.....	1	.....	.....	1	.....	2,158 *S*	11,218 *S*		(31
32)	Perth	6,067	14,953			21,020	4.75		21,020	4.75	1,941 *S*	20,178 *S*		(32

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(S.T.) Separated town.
(V.) Village.
(*S*) Surplus.
(*D*) Deficit.
(*d*) Dam.
(*g*) Gas.
(*t*) Telephone.
(1) Debt consolidated.
(2) Debt partially consolidated.
(3) Before depreciation and debt charges.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Town's Report 1947	GENERAL NET DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount (¶)	GENERAL NET DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION: Per Capita	TAXES LEVIED 1947: Amount	TAXES LEVIED 1947: Per Capita	TAXES COLLECTED IN 1947 (Current and Arrears): Amount	TAXES COLLECTED IN 1947: Per Cent of 1947 Levy	1947 TAX LEVY UNPAID AS AT DEC. 31, 1947	ACCUMULATED TAX ARREARS (Incl. 1947 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS: Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY: Per Capita	
					$	$	$	$	$	$	$	%	$	$	$	$	$	
1)	Petrolia	2,596	2,801	2,865	12,351	4.30	1,718,055	600	77,430	27.03	79,504	102.7	8,041	7,204 [1]	2.51	144 [2]	.05	(1
2)	Picton (1946)	3,580	3,901	3,471	460,969	132.80	2,780,072	801	100,857	29.06	101,678	100.8	1,804	2,665	.77	.....	.....	(2
3)	Port Colborne	6,503	6,993	7,307	451,289	61.70	7,515,040	1,028	324,940	44.47	325,137	100.1	4,875	6,908	.95	[3]	.....	(3
4)	Port Credit (V.)	1,650	2,160	2,375	190,121	80.10	1,765,544	743	95,351	40.15	95,378	100.0	5,943	7,627 [4]	3.21	2,930 [5]	1.23	(4
5)	Port Dover (V.)	1,680	1,968	2,029	30,755	15.20	1,130,768	557	61,757	30.44	61,158	99.0	1,663	2,332	1.15	.....	.....	(5
6)	Port Hope (1946)	4,723	5,055	5,104	33,897	6.60	2,606,006	511	129,081	25.29	129,347	100.2	5,365	9,287	1.82	.....	.....	(6
7)	Prescott (S.T.)	2,984	3,223	3,283	98,603	30.00	1,587,445	484	78,344	23.86	77,077	98.4	6,044	7,924 [6]	2.41	1,348 [5]	.41	(7
8)	Preston	6,280	6,704	6,965 [7]	69,397	10.00	5,733,802	823	228,218	32.76	232,980	102.1	5,066	5,287 [8]	.76	[9]	.....	(8
9)	Renfrew	5,296	5,511	5,790	229,946	39.70	3,383,275	584	173,982	30.05	170,409	97.9	14,525	9,949 [10]	1.72	[11]	.....	(9
10)	Ridgetown	1,942	1,944	2,109	61,924	29.40	1,165,454	553	50,948	24.16	50,614	99.3	2,362	2,382 [12]	1.13	104	.....	(10
11)	Riverside	4,432	4,878	6,372	[13]	.....	4,473,171	702	224,888	35.29	245,633	109.2	32,201	39,081 [14]	6.13	[15]	.....	(11
12)	Rockland	2,118	2,040	2,099	.....	.....	247,484	118	26,581	12.66	25,267	95.1	4,469	5,469 [16]	2.61	.....	.....	(12
13)	St. Mary's (S.T.)	3,802	3,635	3,662	30,268	8.27	2,465,215	673	100,832	27.53	100,995	100.2	5,760	7,102 [17]	1.94	2,335	.64	(13
14)	Sandwich East Twp.	5,542	8,571	11,087	[13]	.....	3,161,550	285	184,217	16.61	174,555	94.8	29,094	1 [18]	.....	[19]	.....	(14
15)	Sandwich West Twp.	3,438	4,735	6,520	[13]	.....	3,538,850	543	167,588	25.70	148,464	88.6	47,475	1 [20]	.02	1 [21]	.....	(15
16)	Shuniah Twp.	1,131	2,521	2,468 [22]	25,348	10.30	1,116,675	452	37,102	15.03	36,076	97.2	8,433	175 [23]	.07	[24]	.....	(16
17)	Simcoe	5,226	6,037	6,409	161,956	25.30	5,066,909	791	241,692	37.71	242,272	100.2	2,432	3,630 [25]	.57	.....	.....	(17
18)	Sioux Lookout	2,088	1,756	2,038	15,791	7.70	1,352,635	664	58,798	28.85	58,330	99.2	?	7,140 [26]	3.50	[27]	.....	(18
19)	Smith's Falls (S.T.)	7,108	7,159	8,139	154,145	18.90	4,702,815	578	234,730	28.84	234,132	99.8	3,453	3,299 [28]	.41	[29]	.....	(19
20)	Strathroy	2,964	3,016	3,139	35,544	11.30	2,340,830	746	82,331	26.23	81,769	99.3	3,045	5,035	1.60	.....	.....	(20
21)	Sturgeon Falls	4,234	4,576	3,842	36,158	9.40	1,368,734	356	88,714	23.09	89,988	101.4	5,496	[30]	.....	[31]	.....	(21
22)	Swansea (V.)	5,031	6,988	7,235	574,383	79.40	5,142,229	711	285,197	39.42	289,863	101.6	13,349	[32]	.....	[33]	.....	(22
23)	Tecumseh	2,129	2,412	3,168	[13]	.....	1,274,590	402	64,329	20.31	60,793	94.5	14,624	12,443 [34]	3.93	[35]	.....	(23
24)	Thorold	5,092	5,305	5,896	[13]	.....	3,134,654	532	149,756	25.40	150,557	100.5	13,435	15,994 [36]	2.71	[37]	.....	(24
25)	Tilbury	1,996	2,155	2,165	98,978	45.70	1,091,865	504	61,122	28.23	57,370	93.9	5,798	5,832 [38]	2.69	1,250	.58	(25
26)	Tillsonburg	3,385	4,002	4,624	51,097	11.10	2,656,394	574	121,256	26.22	121,351	100.1	2,504	307 [39]	.....	.....	.....	(26
27)	Tisdale Twp.	5,761	9,461	8,725	536,532	61.50	6,739,230 [40]	772	302,998	34.73	296,785	97.9	21,924	20,722 [41]	2.38	.....	.....	(27
28)	Trenton (S.T.)	6,276	8,323	9,218	257,718	28.00	3,956,672	429	252,286	27.37	252,464	100.1	19,982	8,920 [42]	.97	23,237	2.52	(28
29)	Walkerton	2,431	2,679	2,815	394	.....	1,237,211	440	58,200	20.67	57,044	98.0	4,281	5,141 [43]	1.83	835	.....	(29
30)	Wallaceburg	4,326	4,986	6,250	137,536	22.00	3,502,124	560	170,844	27.34	172,811	101.2	9,506	12,113 [44]	1.94	.....	.....	(30
31)	Weston	4,723	5,740	6,605	[13]	.....	6,056,896	917	256,858	38.89	257,279	100.2	10,331	[45]	.....	[45]	.....	(31
32)	Whitby	3,890	5,904	4,493 [7]	67,950	15.10	3,342,146	744	121,421	27.02	119,864	98.7	5,772	1,530 [46]	.34	343 [47]	....	(32
33)	Wingham	1,950	2,030	2,235	15,741	7.00	1,082,689	484	60,519	27.08	59,749	98.7	3,003	3,872	1.73	1,146	.51	(33

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(S.T.) Separated town.

(V.) Village.

¶ Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

(1) After deducting reserve of $3,435.

(2) After deducting reserve of $2,681.

(3) $5,364 fully covered by reserve.

(4) After deducting reserve of $492.

(5) After deducting reserve of $1,000.

(6) After deducting reserve of $3,671.

(7) Excluding inmates of public institutions.

(8) After deducting reserve of $7,348.

(9) $6,344 fully covered by reserve.

(10) After deducting reserve of $12,102.

(11) $6,373 fully covered by reserve.

(12) After deducting reserve of $623.

(13) Debt consolidated.

(14) After deducting pledged assets $20,380 and reserve $9,854.

(15) $4,050 fully covered by reserve.

(16) After deducting reserve of $5,469.

(17) After deducting reserve of $1,783.

(18) After deducting reserve of $37,500 and $4,560 as pledged assets.

(19) After deducting reserve of $864.

(20) After deducting reserve of $57,917 and $21,082 as pledged assets.

(21) After deducting reserve of $201.

(22) In addition, 2,500 summer residents.

(23) After deducting reserve of $12,605.

(24) $42,981 fully covered by reserve.

(25) After deducting reserve of $719.

(26) After deducting reserve of $8,182.

(27) $48,872 fully covered by reserve.

(28) After deducting reserve of $5,000.

(29) $32,859 fully covered by reserve.

(30) $13,875 fully covered by reserve.

(31) $13,517 fully covered by reserve.

(32) Reserve of $25,158 against arrears of $16,182.

(33) Reserve of $48,025 against tax sale lands $38,457.

(34) After deducting reserve of $9,813.

(35) $517 fully covered by reserve.

(36) After deducting reserve of $5,815.

(37) $15,161 fully covered by reserve.

(38) After deducting reserve of $1,986.

(39) After deducting reserve of $6,915.

(40) Excluding mines operating profits $4,732,280 liable for special rate.

(41) After deducting reserve of $22,447.

(42) After deducting reserve of $43,085.

(43) After deducting reserve of $1,904.

(44) After deducting reserve of $4,696.

(45) $10,956 arrears and $29,517 tax sale lands covered by reserve of $111,195 which also includes contingencies.

(46) After deducting reserve of $4,939.

(47) After deducting reserve of $3,237.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools (High and Public) Amount	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (a) Amount	Total Gross Debenture Debt (a) Per Capita	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (b)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Current Operating Surplus or Deficit	
	ONTARIO (Towns)	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Petrolia	.....	1,284	61,726	21.54	.....	.....	61,726	21.54	.....	41,999	.....	422 *D*	(1
2)	Picton (1946)	10,969	.....	488,959	140.87	.....	.....	488,959	140.87	.....	.....	.....	?	(2
3)	Port Colborne	46,807	263,796 [1]	465,059	63.65	.....	.....	465,059	63.65	.....	.....	.....	22,723 *S*	(3
4)	Port Credit (V.)	138,135	30,480	257,296	108.34	.....	.....	257,296	108.34	.....	.....	.....	24,522 *D*	(4
5)	Port Dover (V.)	.....	.....	93,736	46.20	.....	.....	93,736	46.20	.....	10,559	.....	11,651 *D*	(5
6)	Port Hope	.....	.....	45,247	8.87	.....	.....	45,247	8.87	.....	.....	.....	?	(6
7)	Prescott (S.T.)	100,000	13,369	165,899	50.53	67,296	20.50	98,603	30.03	.....	.....	27,444 [2]	1,691 *D*	(7
8)	Preston	24,995	19,370	87,304	12.53	.....	.....	87,304	12.53	.....	20,572	.....	2,841 *S*	(8
9)	Renfrew	171,654 [3]	4,259 [1]	298,550 [3]	51.56	.....	.....	298,550	51.56	.....	1,295	.....	14,772 *D*	(9
10)	Ridgetown	61,924	.....	61,924	29.36	.....	.....	61,924	29.36	.....	10,055	.....	1,349 *D*	(10
11)	Riverside	.....	.....	1,794,748 [4]	281.66	.....	.....	1,794,748	281.66	.....	.....	.....	1,592 *D*	(11
12)	Rockland	.....	.....	.....	.....	.....	.....	.....	.....	.....	973	.....	2,119 *D*	(12
13)	St. Mary's (S.T.)	24,291	2,200 [1]	42,081	11.49	4,766	1.30	37,315	10.19	.....	17,815	.....	2,194 *D*	(13
14)	Sandwich East Twp.	3,300 [5]	[5]	1,240,595 [5]	111.90	.....	.....	1,240,595	111.90	.....	108,296 [6]	.....	861 *D*	(14
15)	Sandwich West Twp.	[7]	[7]	2,721,903 [7]	417.47	.....	.....	2,721,903	417.47	.....	.....	.....	5,084 *D*	(15
16)	Shuniah Twp.	28,242	.....	28,242	11.44	2,894 [8]	1.17	25,348	10.27	.....	400	.....	1,158 *S*	(16
17)	Simcoe	92,140	49,816 [1]	203,609	31.77	.....	.....	203,609	31.77	.....	9,142	.....	17,792 *S*	(17
18)	Sioux Lookout	10,711	.....	111,791	54.85	.....	.....	111,791	54.85	[9]	190,870 [9]	.....	9,647 *S*	(18
19)	Smith's Falls (S.T.)	94,000	28,996	206,657	25.39	.....	.....	206,657	25.39	.....	123,766	.....	21,838 *D*	(19
20)	Strathroy	.....	32,487 [1]	52,119	16.60	.....	.....	52,119	16.60	.....	12,500	.....	1,393 *D*	(20
21)	Sturgeon Falls	.....	.....	36,158	9.41	.....	.....	36,158	9.41	.....	.....	.....	4,452 *S*	(21
22)	Swansea (V.)	41,082	222,635	617,435	85.34	.....	.....	617,435	85.34	.....	8,439	.....	5,053 *S*	(22
23)	Tecumseh	[10]	23,000 [1]	390,773 [10]	123.35	.....	.....	390,773	123.35	.....	.....	.....	1,516 *D*	(23
24)	Thorold	[11]	[11]	328,000 [11]	55.63	.....	.....	328,000	55.63	.....	.....	.....	4,264 *S*	(24
25)	Tilbury	[12]	.....	280,349 [12]	129.49	.....	.....	280,349	129.49	.....	7,500	.....	5,876 *D*	(25
26)	Tillsonburg	10,284	5,853 [1]	161,403	34.91	4,466	.97	156,937	33.94	.....	26,611	[13]	1,926 *S*	(26
27)	Tisdale Twp.	436,992	.....	621,090	71.19	.....	.....	621,090	71.19	.....	87,745 [14]	.....	23,097 *S*	(27
28)	Trenton (S.T.)	99,898 [15]	32,165 [1]	342,009 [15]	37.10	.....	.....	342,009	37.10	.....	76,246 [16]	.....	4,676 *D*	(28
29)	Walkerton	.....	.....	25,576	9.09	.....	.....	25,576	9.09	.....	27,143	.....	8,309 *D*	(29
30)	Wallaceburg	22,036 [17]	22,187	406,069 [17]	64.97	.....	.....	406,069	64.97	.....	6,062	.....	3,743 *S*	(30
31)	Weston	69,489 [18]	[18]	481,981 [18]	72.97	.....	.....	481,981	72.97	.....	157,316	.....	18,724 *S*	(31
32)	Whitby	46,676	.....	188,543	41.96	.....	.....	188,543	41.96	.....	36,071	.....	9,515 *D*	(32
33)	Wingham	.....	2,265	57,987	25.94	8,798 [19]	3.94	49,189	25.94	.....	49,379	.....	11,313 *D*	(33

(*a*) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(*b*) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(S.T.) Separated town.
(V.) Village.
(*S*) Surplus. (*D*) Deficit.

(1) Total for local improvements.
(2) Total local improvements sinking fund.
(3) Includes $99,000 issued by separate school authority.
(4) Debt consolidated.
(5) $1,237,295 general refunding debentures, of which $145,998 due by schools.
(6) Includes $37,775 separate school board debt.
(7) Debt consolidated; includes $13,600 assumed by Town of La Salle.
(8) Excluding surplus of $5,841.
(9) $185,939 may be in anticipation of debenture issues.
(10) $271,677 consolidated; $96,096 debentures for Sandwich, Windsor & Amherstburg Railway; excluding $19,277 issued by separate school authority.
(11) Debt consolidated 1946, of which $127,777 due by schools; excluding $29,273 issued by separate school authority.
(12) Excluding $126,012 issued by separate school authority.
(13) Sinking fund not segregable.
(14) Includes $55,788 capital expenditures for water supply system for which debentures may be issued.
(15) Excluding $29,227 issued by separate school board.
(16) Includes $40,063 capital expenditures on wartime housing for which debentures may be issued.
(17) Excluding $31,470 debentures issued by separate school authority.
(18) $412,492 refunding debentures included in gross total of which $37,160 due by schools.
(19) Excluding surplus of $5,201.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
		Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita	Public Utilities	Amount	Per Capita	Waterworks	Electric Light and Power	Others	
	ONTARIO (Towns)	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Petrolia	49,375	.....	.....	.....	49,375	17.23	.....	49,375	17.23	4,110 *D*	16,104 *S*	.....	(1
2)	Picton (1946)	27,990	.....	.....	.....	27,990	8.06	.....	27,990	8.06	1,125 *S*	?	.....	(2
3)	Port Colborne	8,307	5,463	.....	.....	13,770	1.88	.....	13,770	1.88	7,025 *S*	5,003 *S*	.....	(3
4)	Port Credit (V.)	66,716	459	.....	.....	67,175	28.28	.....	67,175	28.28	5,183 *D*	5,086 *S*	.....	(4
5)	Port Dover (V.)	62,981	.....	.....	.....	62,981	31.04	.....	62,981	31.04	40 *D*	.....	.....	(5
6)	Port Hope	2,386	.....	.....	8,964 *h*	11,349	2.22	.....	11,349	2.22	3,746 *S*	12,990 *S*	5,246 *S* [1] *h*	(6
7)	Prescott (S.T.)	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,823 *S*	6,899 *S*	.....	(7
8)	Preston	13,537	4,370	.....	.....	17,907	2.57	.....	17,907	2.57	3,955 *S*	13,212 *S*	.....	(8
9)	Renfrew	5,832	62,772	.....	.....	68,604	11.85	.....	68,604	11.85	11,465 *S*	14,637 *S*	.....	(9
10)	Ridgetown	.....	.....	.....	.....	.....	.....	.....	.....	.....	214 *S*	2,938 *S*	.....	(10
11)	Riverside	[2]	[2]	.....	.....	[2]	.....	.....	[2]	.....	.....	10,516 *S*	.....	(11
12)	Rockland	.....	.....	.....	.....	.....	.....	.....	.....	.....	607 *S*	672 *S*	.....	(12
13)	St. Mary's (S.T.)	4,700	7,113	.....	.....	11,813	3.23	4,766	7,047	1.92	5,146 *S*	2,602 *S*	.....	(13
14)	Sandwich East Twp.	[2]	[2]	.....	.....	[2]	.....	.....	[2]	.....	3,397 *S*	.....	.....	(14
15)	Sandwich West Twp.	[2]	[2]	.....	.....	[2]	.....	.....	[2]	.....	2,532 *S*	.....	.....	(15
16)	Shuniah Twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	124 *D t*	(16
17)	Simcoe	10,741	3,414	21,000	6,498 [3]	41,653	6.50	.....	41,653	6.50	9,201 *S*	8,764 *S*	.....	(17
18)	Sioux Lookout	96,000 [4]	.....	.....	.....	96,000 [4]	47.11	.....	96,000	47.11	.....	215 *S*	.....	(18
19)	Smith's Falls (S.T.)	52,512	.....	.....	.....	52,512	6.45	.....	52,512	6.45	244 *S*	22,068 *S*	.....	(19
20)	Strathroy	10,884	5,691	.....	.....	16,575	5.28	.....	16,575	5.28	1,122 *S*	11,089 *S*	.....	(20
21)	Sturgeon Falls	.....	.....	.....	.....	.....	.....	.....	.....	.....	297 *S*	22,479 *S*	.....	(21
22)	Swansea (V.)	.....	43,052	.....	.....	43,052	5.95	.....	43,052	5.95	2,173 *S*	1,602 *S*	.....	(22
23)	Tecumseh	[2]	[2]	.....	.....	[2]	.....	.....	[2]	.....	5,666 *S*	1,662 *S*	.....	(23
24)	Thorold	[2]	[2]	.....	.....	[2]	.....	.....	[2]	.....	12,040 *S*	10,178 *S*	.....	(24
25)	Tilbury	161,371	.....	20,000	.....	181,371	83.77	.....	181,371	83.77	12,336 *D*	1,835 *S*	.....	(25
26)	Tillsonburg	98,492	7,348	.....	.....	105,840	22.89	.....	105,840	22.89	1,100 *S*	10,532 *S*	.....	(26
27)	Tisdale Twp.	84,558	.....	.....	.....	84,558	9.69	.....	84,558	9.69	3,246 *S* [5]	.....	.....	(27
28)	Trenton (S.T.)	84,291	.....	.....	.....	84,291	9.14	.....	84,291	9.14	11,357 *S*	24,812 *S*	.....	(28
29)	Walkerton	7,257	17,926	.....	.....	25,182	8.95	.....	25,182	8.95	2,174 *D*	14,052 *S*	.....	(29
30)	Wallaceburg	268,533	.....	.....	.....	268,533	42.97	.....	268,533	42.97	2,732 *D*	33,326 *S*	.....	(30
31)	Weston	[2]	[2]	.....	.....	[2]	.....	.....	[2]	.....	10,457 *S*	18,221 *S*	.....	(31
32)	Whitby	118,447	2,146	.....	.....	120,593	26.84	.....	120,593	26.84	3,641 *D*	16,583 *S*	.....	(32
33)	Wingham	31,752	10,404	.....	.....	42,246	18.90	8,798 [6]	33,448	14.97	1,711 *S*	17,648 *S*	.....	(33

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(S.T.) Separated town.
(V.) Village.
(*S*) Surplus.
(*h*) Housing.
(*D*) Deficit.
(*t*) Telephone.

(1) After operating charges only.
(2) Debt consolidated.
(3) Sanitary sewers.

(4) Includes sewers, to be divided when work completed.
(5) Transferred to general revenue.
(6) Excluding surplus of $5,201.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Town's Report 1947	GENERAL NET DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount (¶)	GENERAL NET DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION: Per Capita	TAXES LEVIED 1947: Amount	TAXES LEVIED 1947: Per Capita	TAXES COLLECTED IN 1947 (Current and Arrears): Amount	TAXES COLLECTED IN 1947: Per Cent of 1947 Levy	1947 TAX LEVY UNPAID AS AT DEC. 31, 1947	ACCUMULATED TAX ARREARS (Incl. 1947 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS: Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY: Per Capita	
	NEW BRUNSWICK (Towns)				$	$	$	$	$	$	$	%	$	$	$	$	$	
1)	Bathurst	3,300	3,554	6,000 [1]	†	.....	3,797,140	633	105,830	17.64	103,841	98.1	9,127	7,715 [2]	1.29	.....	.....	(1
2)	Campbellton	6,505	6,748	8,200 [1]	†	.....	4,383,311	535	189,085	23.06	186,341	98.5	27,645	28,656 [3]	3.49	995	.12	(2
3)	Chatham	4,017	4,082	4,085	†	.....	2,659,050	651	97,395	23.84	98,246	100.9	27,087	28,165 [4]	6.89	3,020	.74	(3
4)	Dalhousie	3,974	4,508	4,800	†	.....	1,882,897	392	85,265 [5]	17.76	86,179	101.1	8,676	14,104 [6]	2.94	237	.05	(4
5)	Edmundston	6,430	7,096	9,000 *	†	.....	4,940,735	549	302,706	33.63	298,161	98.4	[7]	27,747 [8]	3.08	162	.02	(5
6)	Newcastle	3,383	3,781	4,500	†	.....	1,699,553	371	74,412	16.54	72,696	97.7	15,898	27,834 [9]	6.19	2,660	.59	(6
7)	Sackville	2,234	2,489	3,000	14,688	4.90	1,343,550	448	74,478	24.83	71,474	96.0	8,163	6,663 [10]	2.22	.....	.....	(7
8)	St. Stephen	3,437	3,306	3,500	91,536	26.15	2,422,150	692	104,675	29.91	104,279	99.6	12,301	11,777 [13]	3.36	.....	.	(8
9)	Shediac	1,883	2,147	2,400 *	†	.....	873,700	364	27,439	11.43	29,250	106.6	[7]	472 [11]	.20	[7]	.....	(9
10)	Sussex	2,252	3,027	3,500 [1]	30,430	8.69	1,505,500	430	?	.....	28,597	.....	2,239	2,954 [12]	.84	.....	.....	(10
11)	Woodstock	3,259	3,593	3,600 *	†	.....	2,597,600	722	97,126	26.98	94,334	97.1	[7]	17,150	4.76	[7]	.....	(11
	NOVA SCOTIA (Towns)								¶									
12)	Antigonish	1,764	2,157	4,000	83,673	20.92	1,931,075	483	60,049	15.01	58,056	96.7	5,302 [15]	7,499 [16]	1.87	.....	.....	(12
13)	Bridgewater	3,262	3,445	3,445 [14]	128,249	37.23	2,011,408	584	110,790	32.16	108,107	97.6	9,514	10,601 [17]	3.08	.....	.....	(13
14)	Digby	1,412	1,657	2,600	45,223	17.39	994,595	383	57,677	22.18	54,601	94.8	5,597 [15]	4,694 [18]	1.81	.....	.....	(14
15)	Dominion	2,846	3,279	3,279	149,349	45.55	408,485	125	54,035	16.48	44,390	82.2	20,148 [15]	19,956 [19]	6.09	427	.13	(15
16)	Inverness	2,900	2,975	2,900 *	13,890	4.79	207,245	71	26,933	9.29	27,633	102.6	11,797 [15]	16,713 [20]	5.76	.....	.....	(16
17)	Kentville	3,033	3,928	3,928 [14]	251,352	63.99	1,811,836	461	117,163	29.83	114,462	97.7	8,433	9,746 [21]	2.48	.....	.....	(17
18)	Liverpool	2,669	3,170	4,000	157,601	39.40	1,655,525	413	84,688	21.17	85,263	100.7	1,973 [15]	[22]	.....	.....	.....	(18
19)	Lunenburg	2,727	2,856	2,856 [14]	31,918	11.18	1,927,187	675	98,478	34.48	97,791	99.3	528 [15]	965 [23]	.34	.....	.....	(19
20)	New Glasgow	8,858	9,210	9,210 [14]	315,321	34.24	6,161,410	669	244,125	26.51	239,947	98.3	30,222 [15]	27,416 [24]	2.98	1,378	.15	(20
21)	New Waterford	7,745	9,302	9,302 [14]	228,880	24.61	2,483,859	267	261,866	28.15	226,732	86.6	64,003 [15]	63,004 [25]	6.77	1,757	.19	(21
22)	North Sydney	6,139	6,836	6,836 [14]	115,309	16.87	2,562,150	375	166,354	24.33	151,203	90.9	46,072 [15]	57,020 [26]	8.34	8,543	1.25	(22
23)	Pictou	3,152	3,069	3,069 [14]	170,679	55.61	1,683,553	549	82,050	26.74	79,526	96.9	6,826 [15]	8,521 [27]	2.78	203	.07	(23
24)	Springhill	6,355	7,170	7,170 [14]	140,444	19.59	2,768,570	386	146,542	20.44	135,192	92.3	18,933 [15]	36,101 [28]	5.04	.....	.....	(24
25)	Stellarton	5,002	5,351	5,351 [14]	201,055	37.57	2,705,350	506	102,319	19.12	100,699	98.4	14,508 [15]	11,852 [29]	2.21	[29]	.....	(25
26)	Sydney Mines	7,769	8,198	8,000	89,435	11.18	2,309,615	289	147,722	18.47	141,937	96.1	41,155 [15]	88,088 [30]	11.01	4,665 [30]	.58	(26
27)	Trenton	2,613	2,699	2,699 [14]	51,726	19.16	1,417,200	525	61,239	22.69	61,353	100.2	5,295 [15]	3,436 [31]	1.27	744	.28	(27
28)	Westville	3,946	4,115	4,115 [14]	145,759	35.42	1,286,810	313	67,401	16.38	69,159	102.6	17,092 [15]	12,234 [32]	2.97	436 [32]	.11	(28
29)	Windsor	3,032	3,436	3,436 [14]	66,745	19.43	2,076,242	604	118,610	34.52	111,166	93.7	20,490 [15]	18,006 [33]	5.24	.....	.....	(29
30)	Yarmouth	7,055	7,790	7,790 [14]	135,395	17.38	4,592,950	590	225,205	28.91	227,001	100.8	11,026 [15]	[34]	.....	434	.06	(30
	PRINCE EDWARD ISLAND																	
31)	Summerside (Town)	3,750	5,034	6,000	87,052	14.51	3,928,800	655	66,790	11.13	65,979	98.8	291	4,748	.79	.....	.....	(31

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* 1945 population.

† Sinking fund breakdown not available.

¶ In addition, unspecified railway levy, except in the case of Kentville.

(1) 1946 population.

(2) After deducting reserve of $11,553.

(3) After deducting reserve of $10,937.

(4) After deducting reserve of $23,670.

(5) Includes $32,000 grant in lieu of taxes from N.B. International Paper Company.

(6) After deducting reserve of $3,216.

(7) Information not available.

(8) After deducting reserve of $21,164.

(9) After deducting reserve of $14,949.

(10) After deducting reserve of $2,237.

(11) After deducting reserve of $7,661.

(12) After deducting reserve of $583 for uncollectible taxes and other receivables.

(13) After deducting reserve of $6,368.

(14) 1941 census figures.

(15) Approximate.

(16) After deducting reserve of $2,411.

(17) After deducting reserve of $950.

(18) After deducting reserve of $2,776.

(19) After deducting reserve of $16,008.

(20) After deducting reserve of $11,992.

(21) After deducting reserve of $1,856.

(22) Reserve exceeds arrears by $3,946.

(23) After deducting reserve of $144.

(24) After deducting reserve of $15,408.

(25) After deducting reserve of $25,186.

(26) After deducting reserve of $24,184.

(27) After deducting reserve of $1,353.

(28) After deducting reserve of $7,051.

(29) After deducting reserve of $14,432 against tax arrears; tax sale lands of $1,655 completely covered by reserve.

(30) After deducting reserve of $60,195 against tax arrears and $476 against tax sale lands.

(31) After deducting reserve of $4,968.

(32) After deducting reserve of $25,520 against tax arrears and $345 against tax sale lands.

(33) After deducting reserve of $25,072.

(34) Arrears of $20,682 fully covered by reserve.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)	CURRENT OPERATING SURPLUS or DEFICIT	
		Schools (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS DEBENTURE DEBT (a)						Amount Borrowed in Anticipation of Debenture Issues (b)	Other Bank Loans, Treasury Notes, Overdrafts			
		Amount	Amount	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita					
	NEW BRUNSWICK (Towns)	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Bathurst	19,500	.....	681,915 [1]	113.65	324,778 [1]	54.13	357,137	59.52	.....	15,000	.....	17,526 *S*	(1
2)	Campbellton	119,000	.....	1,264,000	154.14	591,162	72.09	672,838	82.05	.....	59,564	.....	15,619 *D*	(2
3)	Chatham	11,000	.....	348,000	85.19	100,807	24.68	247,193	60.51	12,000	10,376	.....	1,559 *D*	(3
4)	Dalhousie	85,000	.....	662,206 [2]	137.96	146,865 [3]	30.60	515,341	107.36	.....	27,620	.....	17,691 *D*	(4
5)	Edmundston	315,000	.....	1,559,900	173.32	435,113	48.34	1,124,787	124.98	.....	40,009	.....	?	(5
6)	Newcastle	85,000	.....	338,000	75.11	218,583	48.57	119,417	26.54	.....	2,710	.....	10,767 *D*	(6
7)	Sackville	.....	.....	400,500	133.50	189,612 [4]	63.20	210,888	20.30	.....	2,000	.....	2,044 *D*	(7
8)	St. Stephen	22,000	.....	186,000	77.50	92,660	38.61	93,340	38.89	.....	4,000 [6]	.....	3,945 *S*	(8
9)	Shediac	28,000	.....	121,000	34.57	19,071	5.45	101,929	29.12	.....	.....	.....	?	(9
10)	Sussex	60,000	.....	212,000 [5]	60.57	108,005	30.86	103,995	29.71	.....	.....	.....	5,133 *D*	(10
11)	Woodstock	.....	.....	195,000	54.17	.....	.....	195,000	54.17	.....	.....	.....	?	(11
	NOVA SCOTIA (Towns)													
12)	Antigonish	.....	.....	336,500	84.13	87,115	21.78	249,385	62.35	.....	2,154 [7]	.....	791 *D*	(12
13)	Bridgewater	88,300	.....	721,100	209.32	423,785	123.02	297,315	86.30	.....	45,837 [8]	.....	4,883 *D*	(13
14)	Digby	6,525	.....	149,825	57.63	71,941	27.67	77,884	29.96	.....	5,989	.....	1,213 *D*	(14
15)	Dominion	.....	.....	213,300	65.05	51,424	15.68	161,876	49.37	.....	2,139	.....	1,466 *S*	(15
16)	Inverness	.....	.....	50,100	17.28	20,894	7.21	29,206	10.07	.....	.....	.....	4,101 *D*	(16
17)	Kentville	115,000 [9]	.....	509,200	129.63	168,069	42.79	341,131	86.84	14,000	15,609	.....	4,222 *D*	(17
18)	Liverpool	53,500	.....	411,600	102.90	166,694	41.67	244,906	61.23	.....	1,626 [10]	.....	262 *S*	(18
19)	Lunenburg	.....	.....	186,000	65.13	112,807	39.50	73,193	25.63	.....	5,324	.....	14,620 *D*	(19
20)	New Glasgow	184,000	.....	1,152,950	125.18	737,757	80.10	415,193	45.08	.....	.....	.....	5,625 *S*	(20
21)	New Waterford	30,000	.....	422,500	45.42	193,620	20.81	228,880	24.61	.....	17,236	.....	18,885 *S*	(21
22)	North Sydney	25,000	.....	332,500	48.64	167,467	24.50	165,033	24.14	.....	26,754	.....	2,322 *S*	(22
23)	Pictou	74,000	.....	373,100	121.57	138,613	45.17	234,487	76.40	.....	18,170	.....	7,802 *D*	(23
24)	Springhill	57,100	.....	395,000 [11]	55.09	210,060	29.30	184,940	25.79	.....	7,050	.....	155 *D*	(24
25)	Stellarton	37,000	.....	303,000	56.62	79,792	14.91	223,208	41.71	40,000	.....	.....	10,262 *S*	(25
26)	Sydney Mines	9,000	.....	171,000	21.37	39,238	4.90	131,762	16.47	.....	.....	.....	601 *S*	(26
27)	Trenton	12,000	.....	118,300	43.83	54,463	20.18	63,837	23.65	.....	.....	.....	334 *S*	(27
28)	Westville	15,000	.....	263,600	64.06	93,809	22.80	169,791	41.26	.....	14,233	.....	217 *D*	(28
29)	Windsor	22,000	.....	230,600	67.11	128,255	37.33	102,345	29.79	.....	22,968 [12]	.....	302 *D*	(29
30)	Yarmouth	120,000	.....	681,500	87.48	246,757	31.68	434,743	55.81	.....	340	.....	11,880 *D*	(30
	PRINCE EDWARD ISLAND													
31)	Summerside	60,000	.....	670,000	111.67	462,881	77.15	207,119	34.52	.....	86,439	.....	3,304 *S*	(31

(a) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(b) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(*S*) Surplus. (*D*) Deficit.

(1) Includes $38,415, 2% Dominion of Canada loan against which there is a redemption account of $11,585.

(2) Includes $15,000, 2% Dominion of Canada loan.

(3) Short $135,012 of requirements.

(4) $31,185 in excess of requirements.

(5) Not including filtration plant loan (instalment) 1961, of $27,594.

(6) School bank loan.

(7) Includes $1,293 overdraft by school board.

(8) Including school board, water and electric light utility overdrafts and water utility loan.

(9) In addition, loan of $21,969 under Municipal Improvements Assistance Act.

(10) Includes school board overdraft $998.

(11) In addition, loan of $16,058 under Municipal Improvements Assistance Act.

(12) Includes other than bank loans of $6,630.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	PUBLIC UTILITIES NET DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
		Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others	
	NEW BRUNSWICK (Towns)	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Bathurst	259,000	.....	.....	.....	259,000	43.17	1	.....	.....	6,289 *D* [2]	.....	.....	(1
2)	Campbellton	126,000	225,000	.....	.....	351,000	42.80	1	.....	.....	?	3,616 *S* [3]	.....	(2
3)	Chatham	104,000 *y*	.....	.....	.....	104,000	25.45	1	.....	.....	5,770 *D* [4]	.....	.....	(3
4)	Dalhousie	223,500 *y*	15,000	.....	.....	238,500	49.69	1	.....	.....	1,712 *D* [2] *y*	1,944 *D* [2]	.....	(4
5)	Edmundston	1	.....	.....	.....	1	.....	1	.....	.....	?	.....	.....	(5
6)	Newcastle	1				1		1			3,789 *D y*		.....	(6
7)	Sackville	319,000 *y*	.....	.....	.....	319,000	106.33	122,800 [5]	196,200	65.40	?	.....	.....	(7
8)	St. Stephen	25,000	.....	.....	.....	25,000	10.42	23,196	1,804	.75	2,018 *S*	.....	.....	(8
9)	Shediac	1	.....	.....	.....	1	.....	1	.....	.....	?	.....	.....	(9
10)	Sussex	90,000 *y*	.....	.....	.....	90,000	25.71	16,435	73,565	21.02	1,473 *S*	14,017 *S*	.....	(10
11)	Woodstock	1				1		1			?	.....	.....	(11
	NOVA SCOTIA (Towns)													
12)	Antigonish	151,500	75,000	.....	.....	226,500	56.63	60,788	165,712	41.43	1,914 *D*	2,555 *S*	.....	(12
13)	Bridgewater	160,400	153,500 [6]	.....	.....	313,900	91.12	144,834	169,066	49.08	6,649 *D*	8,283 *D*	378 *D c*	(13
14)	Digby	36,100	18,700	.....	.....	54,800	21.08	22,139	32,661	12.56	1,833 *S*	1,381 *S*	.....	(14
15)	Dominion	18,500	.....	.....	.....	18,500	5.64	5,973	12,527	3.82	2,409 *D*	672 *S*	.....	(15
16)	Inverness	17,000	.....	.....	.....	17,000	5.86	10,687	6,313	3.32	1,493 *D*	.....	.....	(16
17)	Kentville	122,200	.....	.....	.....	122,200	31.11	32,421	89,779	22.85	4,227 *S*	3,669 *S*	1,155 *D* [7]	(17
18)	Liverpool	146,000	57,500	.....	.....	203,500	50.88	116,195	87,305	21.83	4,664 *D*	13,719 *S*	.....	(18
19)	Lunenburg	54,000	30,000	.....	.....	84,000	29.41	42,725	41,275	14.45	1,082 *S*	4,716 *S*	77 *D c*	(19
20)	New Glasgow	368,400	.....	.....	.....	368,400	40.00	268,528	99,872	10.84	5,246 *S*	.....	.....	(20
21)	New Waterford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(21
22)	North Sydney	58,000	.....	.....	.....	58,000	8.48	8,276	49,724	7.27	8,249 *D*	.....	.....	(22
23)	Pictou	108,000	.....	.....	.....	108,000	35.19	44,192	63,808	20.79	2,586 *S*	5,204 *S*	.....	(23
24)	Springhill	46,000	.....	.....	.....	46,000	6.42	1,504	44,496	6.21	2,931 *S*	.....	.....	(24
25)	Stellarton	43,000	.....	.....	.....	43,000	8.04	20,847	22,153	4.14	3,282 *D*	.....	.....	(25
26)	Sydney Mines	45,500	.....	.....	.....	45,500	5.69	3,173	42,327	5.29	921 *S*	.....	.....	(26
27)	Trenton	36,500	.....	.....	.....	36,500	13.52	24,389	12,111	4.49	793 *S*	.....	.....	(27
28)	Westville	80,000	.....	.....	.....	80,000	19.44	55,968	24,032	5.84	4,293 *D*	.....	.....	(28
29)	Windsor	120,200	.....	.....	.....	120,200	34.98	84,600	35,600	10.36	4,521 *D*	.....	8,020 *D* [8]	(29
30)	Yarmouth	376,000	.....	.....	.....	376,000	48.27	76,652	299,348	38.43	2,573 *D*	.....	.....	(30
	PRINCE EDWARD ISLAND													
31)	Summerside	20,000 *y*	125,000	.....	5,000 *a*	150,000	25.00	120,067	29,933	4.99	4,924 *S*	58,862 *S*	.....	(31

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

(*S*) Surplus.
(*D*) Deficit.
(*a*) Airport.
(*c*) Cemetery.
(*y*) Water and sewerage.
(1) No breakdown available.
(2) Before debt and depreciation charges.
(3) After making an appropriation of $35,000 to town general account.
(4) Before debt charges.
(5) Requirements only.

¶ AS REPORTED BY THE MUNICIPALITY

(6) In addition, Municipal Improvement Assistance Loan $98,416.
(7) Park.
(8) Includes hospital deficit $8,504, playground deficit $278, cemetery surplus $762.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY (a)	POPULATION 1947	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION (b)	TAXES LEVIED	TOTAL TAXES COLLECTED DURING THE YEAR	TAX ARREARS (Not Including Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT: Public Utilities (c)	GROSS DEBENTURE DEBT: Total (Including Public Utilities)	SINKING FUNDS ON HAND	BANK LOANS	CURRENT OPERATING SURPLUS or DEFICIT	
	BRITISH COLUMBIA (Districts)			$	$	$	$	$	$	$	$	$	
1)	Coldstream	1,000	26.84	1,083,130	33,833	34,019	1,206	89,500	96,000	.....	.....	913 *S*	(1
2)	Coquitlam	12,000 *	58.13	2,057,881	111,625	110,095	12,362	5,327	69,646 [1]	.....	50,239 [2]	6,436 *D*	(2
3)	Delta	5,000	126.27	6,818,980	207,979 *	200,543	5,879	530,000	838,800	465,950 [3]	105,000	9,544 *D* [4]	(3
4)	Esquimalt	4,500	2.34	4,241,967	115,560	113,272	7,934	.....	408,500	269,518	.....	4,932 *D*	(4
5)	Langley (Twp.)	11,600	123.04	5,938,730 [5]	325,529	319,758	35,024	.....	501,800	.....	27,000 [6]	136,401 *S* [7]	(5
6)	Maple Ridge	8,500	103.13	5,338,996	134,777	134,901	17,768	124,060 [8]	317,282	45,610 [9]	.....	438 *S*	(6
7)	Matsqui	8,000	82.81	5,516,502	164,276	158,916	20,247	.....	.....	.....	.....	9,113 *S*	(7
8)	Mission	3,500	114.06	6,749,712	?	160,409	13,532	.....	.....	.....	.....	?	(8
9)	North Cowichan	6,000	76.11	3,483,513	83,589 [10]	87,459	8,758	.....	.....	.....	.....	755 *D* [11]	(9
10)	Pitt Meadows	1,200	18.75	1,343,580	26,626	26,938	5,031	97,500	97,500	.....	3,919 [12]	2,721 *D*	(10
11)	Richmond (Twp.)	10,296	54.69	12,987,527	358,155	354,494	35,399	1,024,500	1,346,900 [13]	766,792 [14]	.....	14,919 *D* [15]	(11
12)	Salmon Arm	2,200	71.87	1,991,430	46,769	47,062	3,258	150,000	215,200	.....	2,677	2,538 *D*	(12
13)	Spallumcheen	2,100	101.56	2,027,285	66,255	65,515	6,509	.....	5,350	.....	.....	5,162 *D*	(13
14)	Sumas	3,000	59.06	1,866,703	78,726	75,029	9,220	.....	[16]	.....	7,346	31,299 *S*	(14
15)	Tadanac	600	1.39	17,374,795	277,674	277,620	222	.....	44,913 [17]	.....	.....	9,847 *D*	(15
	MANITOBA (All Rural)												
16)	Albert	1,269	288.00	1,327,540	49,164	49,127	26,674	.....	50,431 *v*	.....	.....	19,020 *D*	(16
17)	Assiniboia	1,800 [18]	33.82	814,090	57,167	49,735	14,600	.....	103,127 *v* [19]	.....	.....	3,946 *D*	(17
18)	Birtle	1,631 [18]	324.00	1,944,385	79,761	89,139 [20]	13,880 [21]	.....	32,430 *v*	[22]	[22]	[22]	(18
19)	Cameron	1,224	287.00	2,143,660	52,588	54,973	5,763	.....	.....	.....	.....	8,878 *D*	(19
20)	Dauphin	5,500 [18]	568.63	2,360,182	144,467	134,920 [20]	55,301 [21]	.....	29,876 *v*	[22]	[22]	[22]	(20
21)	Dufferin	2,563 [23]	357.66	3,975,550	152,979	149,636 [20]	27,134 [21]	.....	57,096 *v*	[22]	[22]	[22]	(21
22)	Kildonan North	2,390	9.26	842,925	49,404	59,633 [20]	[24]	.....	2,361 *v*	.....	.....	2,302 *D*	(22
23)	Macdonald	3,051	429.21	4,358,485	262,975	261,680	41,396	.....	112,650 *v*	.....	.....	34,713 *D*	(23
24)	Miniota	1,700 [18]	324.00	2,727,190	94,826	93,397	10,201	.....	30,904 *v*	.....	.....	29 *S*	(24
25)	Minitonas	3,500 [18]	456.44	1,730,085	77,557	77,507	30,793	.....	30,665 *v*	[25]	.....	8,287 *S*	(25
26)	Pipestone	2,781 [18]	432.00	3,217,400	94,092	108,052 [20]	27,569 [21]	.....	58,957 *v*	[22]	[22]	[22]	(26
27)	Portage La Prairie	7,630 [18]	740.64	8,112,510	216,026	217,742 [20]	31,208 [21]	.....	49,850 *v*	[22]	[22]	[22]	(27
28)	Rockwood	4,253	447.24	2,027,295	132,134	127,068	38,929 [21]	.....	23,891	.....	.....	1,570 *D*	(28
29)	Springfield	5,680	624.78	3,321,080	188,146	179,935	46,347	1,623	27,805 *v*	.....	.....	9,221 *D*	(29
30)	Swan River	5,800	635.09	3,586,075	143,793	142,962	42,156	.....	21,002 *v*	.....	.....	18,404 *D*	(30
31)	St. Andrews	4,287 [23]	283.35	3,170,405	167,143	167,084 [20]	54,600 [21]	.....	34,191 *v*	[22]	[22]	[22]	(31
32)	Wallace	1,800 [18]	429.50	2,062,850	98,968	105,759 [20]	14,215 [21]	.....	46,422 *v*	[22]	[22]	[22]	(32
33)	Westbourne	2,767 [18]	486.00	1,884,230	94,830	97,401 [20]	21,809 [21]	.....	48,734 *v*	[22]	[22]	[22]	(33
34)	Woodworth	1,980 [18]	309.88	1,988,605	94,665	98,428 [20]	16,167 [21]	.....	2,261 *v*	[22]	[22]	[22]	(34

(Twp.) Township.
(*S*) Surplus. (*D*) Deficit.

(*a*) These figures have not been put on a per capita basis, as present standards cannot be fairly applied to rural municipalities. They might apply more nearly to suburban municipalities.

(*b*) Improvements as a rule are not fully taxed in Western municipalities. The figures below are the amounts taxed.

(*c*) Includes housing debts.

(*v*) Exclusive of school debt

(*y*) In cases where the municipal return differs from that of the province's Municipal Commission, the latter has been used. In most cases there is agreement.

* Estimated

(1) In addition, unsold debentures $25,000.

(2) Overdraft $41,411, school bank loan $2,500, Provincial Government relief loan $6,328.

(3) Includes $54,839 surplus and $18,000 serial retirement levy in advance.

(4) Excludes waterworks deficit $3,586 and school surplus $3,127.

(5) 1946.

(6) As at December 31, 1947, the bank held collateral of $75,000 unsold hospital debentures.

(7) No deduction for debt retirement.

(8) Excluding $51,000 issued and unsold.

(9) Including surplus $7,553.

(10) Includes fire protection levy $943.

(11) Including schools, sewer and garbage systems and fire protection.

(12) Overdraft.

(13) Excluding unsold debentures $10,000.

(14) Includes surplus $130,674.

(15) Includes waterworks deficit $5,824.

(16) $20,000 authorized but unissued.

(17) Excluding $180,000 unissued school debentures.

(18) As at December 31, 1946.

(19) Refunding.

(20) Includes collections on account of tax certificates, tax sales and agreements.

(21) No information as to reserves.

(22) Information not available.

(23) As at December 31, 1945.

(24) Reserve of $4,387 against tax arrears $16,957, tax title properties $24,961, and agreements for sale $13,218.

(25) Reserve for debentures and bridges $55,000.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	COUNTY (a)	POPULATION (1947) (In Area Liable for County Rates) Rural	Urban	AREA IN SQUARE MILES (b)	ASSESSED VALUE FOR LOCAL TAXATION (In Area Liable for County Rates) (c)	TAXES LEVIED (d)	TOTAL TAXES COLLECTED DURING THE YEAR (e)	TAXES REMAINING UNCOLLECTED DECEMBER 31 (e)	GROSS DEBENTURE DEBT (f)	SINKING FUNDS	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts)	CURRENT OPERATING SURPLUS OR DEFICIT	
	ONTARIO				$	$	$	$	$	$	$	$	
1)	Brant	8,521	15,212	338	18,302,709	126,924	126,924	.....	.....	.....	.....	2,799 *S*	(1
2)	Bruce	21,550	17,120	1,467	29,999,977	268,678	264,240	9,088	.....	.....	64,000	65,005 *D*	(2
3)	Carleton	12,884	42,454	885	35,134,668	423,005	423,005	.....	266,022	.....	45,000	19,790 *D*	(3
4)	Dufferin	8,820	4,794	561	11,595,845	141,083	141,083	.....	72,120 [1]	.....	.....	5,453 *S*	(4
5)	Elgin	20,970	6,927	717	28,136,122	210,431	210,431	.....	.....	.....	96,691	31,222 *D*	(5
6)	Essex	30,419	45,527	659	54,400,836	316,012	282,095	33,917	.....	.....	45,000	48,412 *S*	(6
7)	Frontenac	19,135	2,959	1,072	6,141,069	113,505	113,505	.....	.....	.....	135,800	9,209 *D*	(7
8)	Grey	30,684	12,214	1,673	28,295,200	262,361	262,361	.....	150,000	112,623 [2]	.....	48,102 *D*	(8
9)	Haldimand	11,728	8,282	446	15,904,642	215,700	215,700	.....	1,528 [3]	.....	115,000	6,985 *S*	(9
10)	Haliburton	5,853	.....	1,486	1,359,578	18,092	19,004	.....	.....	.....	.....	175 *S*	(10
11)	Halton	14,461	16,656	356	24,799,888	158,308	198,105	27,321	46,002 [4]	.....	42,531	14,035 *S*	(11
12)	Hastings	26,918	8,767	1,707	17,109,747	219,398	213,528	7,101	.....	.....	.....	5,413 *D*	(12
13)	Huron	26,697	14,926	1,260	47,247,051	292,440 *	292,440 *	..... *	..... *	..... *	..... *	?	(13
14)	Kent	30,674	17,677	915	41,495,436	446,081	446,081	.....	.....	.....	191,008	4,268 *D*	(14
15)	Lambton	26,517	10,027	1,121	32,557,507	181,015	181,015	.....	.....	.....	57,000	19,995 *D*	(15
16)	Lanark	12,122	11,832	1,059	15,346,246	184,113	183,115	1,060	42,831	.....	40,277	6,153 *S*	(16
17)	Leeds and Grenville	21,838	5,555	1,162	17,942,408	263,585	263,585	.....	.....	.....	6,500	7,351 *S*	(17
18)	Lennox and Addington	11,790	4,344	700	9,637,295	138,905	129,667	13,924	.....	.....	102,606	9,976 *D*	(18
19)	Lincoln	16,455	18,694	300	19,290,084	291,557	291,557	.....	.....	.....	20,000	26,427 *S*	(19
20)	Middlesex	20,083	27,326	1,191	49,943,687	431,121	431,121	.....	.....	.....	114,958	25,303 *S*	(20
21)	Norfolk	21,345	12,856	625	29,276,530	297,191	297,191	.....	9,707	.....	.....	9,345 *S*	(21
22)	Northumberland and Durham	28,697	23,171	1,281	35,484,700 *	391,877	391,877	.....	43,553	.....	50,000	1,213 *S*	(22
23)	Ontario	20,374	15,881	803	26,173,151	278,049	278,049	.....	116,100	.....	21,700	37,631 *D*	(23
24)	Oxford	23,819	7,494	743	29,448,533	262,454 *	262,454 *	..... *	..... *	.....	..... *	?	(24
25)	Peel	9,248	23,643	454	24,879,991	171,528	171,528	.....	.....	.....	75,000	7,027 *S*	(25
26)	Perth	20,943	5,577	836	29,299,652	200,447	200,447	.....	.....	.....	3,444	5,423 *S*	(26
27)	Peterborough	14,261	3,341	907	10,317,380	132,740	118,786	19,101	.....	.....	56,500	17,969 *D*	(27
28)	Prescott and Russell	29,985	11,704	835	17,299,226	350,000	316,638	43,312	15,284	.....	75,000	9,076 *S*	(28
29)	Prince Edward	9,853	5,238	370	12,000,000 *	120,000 *	120,000	..... *	6,314 *	..... *	36,000 *	?	(29
30)	Renfrew	24,529	26,356	1,700	21,381,369	178,100 [6]	169,485 [6]	70,200	43,281	.....	.....	9,386 *S*	(30
31)	Simcoe	37,081	47,657	1,523	57,537,941	397,075	407,101	1	[7]	.....	.....	11,201 *S*	(31
32)	Stormont, Dundas and Glengarry	32,321	23,540	1,213	52,321,111	456,976	456,976	.....	78,767	.....	10,887	15,449 *S*	(32
33)	Victoria	12,241	11,207	941	17,567,447	170,319	197,971	506	54,846	.....	26,500	8,517 *S*	(33
34)	Waterloo	25,302	25,090	490	44,475,683	284,358	284,358	.....	.....	.....	4,420	5,950 *S*	(34
35)	Welland	14,176	51,937	355	51,070,549	405,616	405,616	.....	[8]	.....	.....	11,847 *S*	(35
36)	Wellington	21,945	11,480	988	29,174,820	289,987	289,987	.....	[9]	.....	175,000	1,192 *D*	(36
37)	Wentworth	18,479	22,385	419	29,413,224	196,211	196,211	.....	.....	.....	.....	8,324 *S*	(37
38)	York	25,313	296,570	848	176,015,504	1,053,430	1,053,430	.....	333,000 [10]	.....	.....	27,969 *S*	(38

(*S*) Surplus. (*D*) Deficit.

(*a*) Standards used for urban municipalities do not apply; therefore figures have not been put on a per capita basis.

(*b*) Area, population and assessment do not include municipalities separate from the county.

(*c*) At assessor's value. This property is liable for taxation by the township, village or town within whose limits it lies.

(*d*) These taxes are levied on the various municipalities within the county and not directly on individuals.

(*e*) As county rates need not be paid until December 20, after which date interest is charged, it frequently happens that a considerable amount of taxes unpaid at December 31 may be paid at a date early in the next year.

(*f*) As far as can be ascertained, none of these debts are for public utilities.

* 1946 information.

(1) Guaranteed debentures $223,739.

(2) Excluding surplus $65,468.

(3) Guaranteed debentures $6,556.

(4) Guaranteed debentures $86,319.

(5) Guaranteed debentures $250,000 (1946).

(6) Excluding $108,983 rates for highways construction and maintenance.

(7) Guaranteed debentures $738,406.

(8) Guaranteed debentures $110,412.

(9) Guaranteed debentures $5,193.

(10) Excludes unsold debentures $126,200, guaranteed debentures $968,142.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES DECEMBER 31, 1947

SOME NEW BRUNSWICK AND NOVA SCOTIA COUNTIES

	Municipality or County	Population (Municipality's Report)	Assessed Value for Taxation	Taxes Levied in 1947	Total Taxes Collected, 1947, Including Arrears	Total Taxes Uncollected, December 31, 1946	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding	Current Operating Surplus or Deficit	
	NOVA SCOTIA (Municipalities)		$	¶ $	$	$	$	$	$	$	
1)	Annapolis	13,000	2,400,810	131,293	126,662	9,369	.....	.....	.....	?	(1
2)	Antigonish	8,500 †	997,680	73,173 [1]	63,902	47,100	75,000	65,076	.....	29,852 *S*	(2
3)	Argyle	6,800	651,575	54,644	54,640	8,974 [2]	5,000	.....	.....	3,098 *S*	(3
4)	Barrington	5,683 †	554,880	45,729 [3]	45,242	4,396	.....	.....	.....	15,067 *S*	(4
5)	Cape Breton	28,624 †	3,210,250	284,179 [4]	260,115	272,302	484,500	235,395	.....	187,589 *S*	(5
6)	Chester	6,323 †	740,043	66,820 [5]	65,724	9,301	7,000	2,933	.....	3,611 *S*	(6
7)	Clare	8,480 †	872,514	72,598 [6]	71,354	9,275	55,900	7,475	.....	34,539 *S*	(7
8)	Cumberland	19,309 †	2,788,198	187,620 [7]	185,856	58,883	91,000	50,925	.....	94,870 *S*	(8
9)	Digby	10,992	1,252,145	84,172	83,545	3,086 [8]	76,500	23,593	.....	7,011 *S*	(9
10)	Guysboro	9,288 †	761,835	85,010 [9]	68,350	251,710	69,000	41,900	.....	1,766 *D*	(10
11)	Halifax	41,321 †	6,564,341 †	388,507 [10]	388,507	93,686 [11]	144,000 [12]	43,142	.....	573 *S*	(11
12)	Hants, East	8,700	1,575,495	78,679	77,908	5,880	.....	.....	.....	?	(12
13)	Hants, West	9,048	57,982	91,781	90,542	29,321	.....	.....	.....	?	(13
14)	Inverness	20,573	2,373,035	124,520	103,041	122,681	8,000	.....	.....	?	(14
15)	Kings	28,920	3,508,465	194,335	180,608	70,549	70,000	69,920	.....	?	(15
16)	Lunenburg	19,293 †	2,810,149	138,770	141,457	[13]	1,000	11,100	.....	2,970 *S*	(16
17)	Pictou	16,345	3,368,758	166,180	152,314	40,390	.....	.....	.....	?	(17
18)	Queen's	8,858 †	1,469,760	71,974	72,188	4,819 [14]	17,400	11,807	.....	3,837 *D*	(18
19)	Richmond	10,853 †	770,842	83,648 [15]	82,795	97,421	137,000	58,895	.....	15,580 *S*	(19
20)	Shelburne	3,992 †	480,290	42,215 [16]	34,725	20,357	250	.....	.....	8,293 *S*	(20
21)	St. Mary's	3,698 †	688,630	35,686 [17]	33,714	11,422	.....	.....	.....	8,578 *S*	(21
22)	Victoria	8,028	1,235,655	67,752	78,681	?	.....	.....	.....	?	(22
23)	Yarmouth	6,425	1,713,975	79,524	74,107	4,517	20,000	2,805	.....	?	(23
	NEW BRUNSWICK (Counties)		(*a*)			(*b*)					
24)	Albert	8,386 *	2,355,350	116,686	105,045	36,420	.....	.....	.....	[18]	(24
25)	Carleton	17,084	10,155,605	214,701	216,078	29,911	.....	.....	.....	[18]	(25
26)	Charlotte	22,728 *	2,708,905	177,964	169,480	66,092	.....	.....	17,782	[18]	(26
27)	Gloucester	49,913 *	14,222,500	390,222	387,236	120,409	496,500	94,311	67,000	[18]	(27
28)	Kent	25,817	9,436,700	159,641	160,240	86,633	232,500	61,139	24,000	[18]	(28
29)	Kings	21,573 *	4,739,065	204,170	195,602	35,744	.....	.....	.....	[18]	(29
30)	Madawaska	28,500	8,800,400	208,141	199,930	64,693	.....	.....	11,500	[18]	(30
31)	Northumberland	38,460	8,006,800	329,747	328,323	165,010	450,000	254,701	7,000	[18]	(31
32)	Queens	12,633	2,091,117	150,351	141,157	40,080	12,000	4,498	.....	[18]	(32
33)	Restigouche	33,075 *	18,250,800	110,983	104,581	74,201	128,000	136,585	.....	[18]	(33
34)	Saint John	75,000	8,736,143	1,023,143	1,002,666	188,811	3,181,526	721,053	341,974 [20]	[18]	(34
35)	Sunbury	8,296 *	3,440,455	80,273	84,424	7,677	.....	.....	.....	[18]	(35
36)	Victoria	16,671 *	12,240,874	173,240	155,021	95,600	.....	.....	80,993	[18]	(36
37)	Westmorland	64,486 *	13,495,150	434,607	410,063	134,009	.....	.....	.....	[18]	(37
38)	York	24,048 * [19]	14,367,387	291,611	265,935	84,710	7,500	44,237	.....	[18]	(38

(*S*) Surplus. (*D*) Deficit.

(*a*) Excluding incorporated cities, towns and villages.

(*b*) Before reserves.

* 1941 census.

† Information as reported for December 31, 1946.

¶ In all cases in Nova Scotia the poll tax is included in the tax levy and collections. Where these amounts are known they are shown by means of a footnote.

(1) Poll tax $678 included.

(2) After deducting reserve of $16,299.

(3) Poll tax $5,778 included.

(4) Poll tax $7,476 included.

(5) Poll tax $7,326 included.

(6) Poll tax $9,894 included.

(7) Poll tax $16,072 included.

(8) After deducting reserve of $5,655.

(9) Poll tax $4,603 included.

(10) Poll tax $30,234 included; collections used in place of levy, which was not available.

(11) After deducting reserve of $103,366.

(12) In addition, 2½ Dom. of Canada Loan, M.I.A. Act, $163,395.

(13) Arrears of $10,215 covered by reserve of $10,601.

(14) After deducting reserve of $10,928.

(15) Poll tax $6,563 included.

(16) Poll tax $3,685 included.

(17) Poll tax $2,274 included.

(18) Information not available.

(19) Population excludes City of Fredericton, which does not form part of the County of York for county tax purposes.

(20) Including $40,487 bank loan for capital purposes and $301,477 treasury bills outstanding.

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	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Municipality's Report 1947	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAX COLLECTIONS: Amount	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates): Amount	GROSS DEBENTURE DEBT (b): Schools Only	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities)		SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	CURRENT OPERATING SURPLUS or DEFICIT: Amount	
					Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Amount	Per Capita	Amount	Per Capita	Amount	Amount	
	BRITISH COLUMBIA (Cities)				$	$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Abbotsford (V.)	510	562	900 *	501,137 *	557	6,353 [1]	7.06	6,353	277	.....	.....	.....	.....	.....	.....	.....	?	(1
2)	Armstrong	989	917	1,150	610,530	531	25,980	22.59	25,878	1,340	.....	26,929	42,879	37.29	23,126 [2]	20.11	.....	3,509 *S*	(2
3)	Cranberry Lake (V.)	[3]	[3]	1,100	254,683	232	4,326 [4]	3.93	4,568 [4]	660	.....	42,000 [5]	.....	.....	25,377 [5]	23.07	178	1,058 *S*	(3
4)	Creston (V.)	695	1,153	1,500	1,421,142	947	19,940	13.29	19,293	3,043	.....	22,470	22,470	14.98	.....	.....	.....	15,291 *S*	(4
5)	Cumberland	2,371	885	1,000	361,549	362	15,738	15.74	15,938	2,375	.....	.....	.....	.....	.....	.....	1,553 [6]	4,458 *S*	(5
6)	Enderby	555	538	1,000	634,701	635	18,581	18.58	18,981	1,178	.....	81,500	99,564 [7]	9.96	.....	.....	.....	5,570 *D*	(6
7)	Grand Forks	1,298	1,259	1,550	929,995	600	28,576	18.44	30,807	1,949	[8]	62,000	85,600 [8]	55.23	51,457 [9]	33.20	.....	6,861 *D*	(7
8)	Greenwood	171	363	1,200	299,032	249	5,656	4.71	6,101	847	[10]	[10]	19,238 [10]	16.03	.....	.....	.....	2,770 *S*	(8
9)	Kaslo	523	468	1,150 *	363,660 *	316	13,657	11.88	12,404	2,379	.....	44,800	44,800	38.96	32,149 [11]	27.96	3,293	3,320 *D*	(9
10)	Ladysmith	1,443	1,706	1,998	877,595	439	23,153 [1]	11.59	23,153	2,545	.....	51,000	51,000	25.53	.....	.....	4,822 [12]	?	(10
11)	Lake Cowichan (V.)	.....	.....	1,118	405,616	363	5,587	5.00	5,522	636	.....	33,000	33,000	29.52	.....	.....	.....	3,614 *S*	(11
12)	Merritt	1,296	940	1,250	420,369	336	21,139	16.91	22,462	3,071	.....	7,000	123,500	98.80	70,765	56.61	21,000 [13]	472 *S*	(12
13)	Quesnel (V.)	446	653	1,200	658,315	549	5,510 [4]	4.59	5,328	1,635 [14]	.....	901	20,000	16.67	.....	.....	.....	5,333 *S*	(13
14)	Salmon Arm	830	836	836	1,351,906	1,617	31,154	37.27	31,802	2,505	44,300	212,544	256,844	307.23	5,554	6.64	.....	2,446 *S*	(14
15)	Slocan	202	183	500	111,420	223	3,100	6.20	2,900	1,533	.....	.....	.....	.....	.....	.....	.....	4,873 *D*	(15
16)	Smithers *	999	759	1,400	327,097 **	234	6,810	4.86	6,034	776	.....	.....	.....	.....	.....	.....	.....	?	(16
17)	Williams Lake (V.)	402	540	950	439,910	463	5,309	5.59	4,976	1,244	.....	.....	.....	.....	.....	.....	.....	3,405 *S*	(17
	ALBERTA (Towns)				¶														
18)	Athabasca	573	578	870	411,378	473	33,280	38.25	28,837	4,097 [15]	*d*	24,000	24,000	27.59	.....	.....	.....	1,988 *S*	(18
19)	Bashaw (V.)	385	494	510	543,475	1,066	18,066	35.42	16,103	1,256	*d*	.....	.....	.....	.....	.....	.....	?	(19
20)	Bassano	615	582	650	307,538	473	22,231	34.20	20,042	67,315 [16]	*d*	132,478	160,093	246.30	.....	.....	.....	3,078 *D*	(20
21)	Beverly	1,112	981	1,176 *	236,000 *	201	15,657	13.31	14,090	5,084 [17]	.....	.....	1,552	1.32	.....	.....	.....	?	(21
22)	Black Diamond (V.)	683	890	1,380	740,565	537	23,422	16.97	28,962	7,465	*d*	.....	.....	.....	.....	.....	.....	4,296 *D*	(22
23)	Bonnyville (V.)	362	603	820	486,915	594	28,645	34.93	30,621	8,149 [18]	18,900	.....	18,900	23.05	.....	.....	.....	3,701 *D*	(23
24)	Bow Island	314	291	432	228,349	529	9,638	22.31	9,699	3,813 [19]	*d*	52,600	52,600	121.76	.....	.....	.....	3,345 *D*	(24
25)	Brooks	708	888	1,400 *	796,620 *	569	50,525	36.09	51,277	1,602	91,600	7,000 [21]	98,600	70.43	.....	.....	677 [20]	?	(25
26)	Castor	634	625	650	393,541	605	21,381	32.89	19,701	1,505	*d*	.....	.....	.....	.....	.....	.....	357 *S*	(26
27)	Claresholm	1,156	1,265	1,396 *	1,333,935	956	52,767	37.80	50,198	2,668	*d*	.....	.....	.....	.....	.....	.....	5,245 *D*	(27
28)	Coleman	1,702	1,870	1,809	614,765	340	44,990	24.59	40,481	6,454	.....	.....	.....	.....	.....	.....	.....	895 *D*	(28
29)	Coronation	736	581	650	444,390	684	32,042	49.30	29,194	1,928 [22]	*d*	29,490	29,490	45.37	.....	.....	.....	7,279 *S*	(29
30)	Didsbury	798	892	1,000	904,177	904	41,507	41.51	40,606	4,687	*d*	.....	.....	.....	.....	.....	.....	1,742 *S*	(30
31)	Edson	1,547	1,499	1,700	709,789	418	45,400	26.70	40,104	3,101 [23]	*d*	13,000	13,000	7.65	.....	.....	1,197	?	(31
32)	Fairview (V.)	260	432	550	359,740	654	14,509	26.38	14,510	1,336	*d*	.....	8,340 [24]	15.16	.....	.....	6,000	3,944 *D*	(32
33)	Forest Lawn (V.)	.....	899	1,250	469,860	376	13,278	10.62	13,046	4,874	.....	.....	.....	.....	.....	.....	.....	3,072 *D*	(33
34)	Fort Saskatchewan	999	903	1,002	449,472	449	26,463	26.41	23,497	2,581	*d*	.....	.....	.....	.....	.....	.....	1,197 *S*	(34
35)	Gleichen	514	435	535	248,222	464	16,546	30.93	14,691	2,528	.....	.....	.....	.....	.....	.....	.....	5,197 *D*	(35
36)	Hardisty	428	457	525	234,190	446	12,886	24.54	11,643	2,462	.....	.....	.....	.....	.....	.....	.....	2,399 *D*	(36
37)	Holden (V.)	230	361	475	217,840	459	16,088	33.87	15,480	1,947	*d*	.....	.....	.....	.....	.....	.....	558 *D*	(37
38)	Innisfail	1,027	1,223	1,265	454,115	359	64,752	51.19	57,210	4,707	8,500	170,738	179,238	141.69	.....	.....	.....	3,758 *S*	(38

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(V.) Village.

(*S*) Surplus. (*D*) Deficit.

(*d*) School debt now included in a school division.

* 1946 information.

** 1945 information.

¶ In Alberta assessed values given are those for municipal purposes unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.

(1) Collections used in absence of levy.

(2) Excluding surplus of $8,676.

(3) Incorporated June 11, 1942.

(4) School taxes excluded.

(5) Cranberry Waterworks District.

(6) Provincial Government housing loan.

(7) $18,064 refunding debentures.

(8) Excluding $85,000 school debentures unissued and unsold; including $12,000 street loan still unused.

(9) Excluding surplus of $4,662.

(10) Refunding.

(11) Excluding surplus of $3,548.

(12) Provincial relief loan.

(13) *Re* 1946 power plant.

(14) Includes tax sale lands.

(15) After deducting reserve of $3,283.

(16) After deducting reserve of $11,208.

(17) After deducting reserve of $5,000.

(18) After deducting reserve of $862.

(19) After deducting reserve of $576.

(20) Overdraft.

(21) Estimated.

(22) After deducting reserve of $3,934.

(23) After deducting reserve of $8,322.

(24) Hospital debt, of which 80% is guaranteed by the Municipal District of Fairview No. 136.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Municipality's Report 1947	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAX COLLECTIONS: Amount	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates): Amount	GROSS DEBENTURE DEBT (b): Schools Only	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities)	GROSS DEBENTURE DEBT (b): Per Capita	SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	CURRENT OPERATING SURPLUS or DEFICIT: Amount	
	ALBERTA (Towns)				¶ $	$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Lac Labiche (V.)	313	517	800	436,440	546	25,836	32.30	21,775	14,555	.....	.....	.....	.....	.....	.....	.....	408 *D*	(1
2)	Lacombe	1,259	1,603	1,810	1,475,350	815	81,524	45.04	73,256	2,877	.....	.....	378 [1]	.21	.....	.....	24,189 [1]	5,730 *D*	(2
3)	Lamont (V.)	507	438	550	368,086	669	16,702	30.37	15,670	1,622 [2]	*d*	9,380	9,380	17.05	.....	.....	.....	489 *S*	(3
4)	Leduc	900	871	1,000	471,370	471	28,336	28.34	26,063	1,563 [3]	*d*	.....	.....	.....	.....	.....	.....	2,357 *S*	(4
5)	Legal (V.)	350	462	472	223,851	474	11,386	24.12	10,922	1,074	*d*	.....	.....	.....	.....	.....	.....	2,365 *S*	(5
6)	MacLeod	1,447	1,912	1,911	1,017,896	533	48,221	25.23	43,981	3,140 [4]	31,212	161,844	373,346	195.37	39,166	20.50	10,000	14,611 *D*	(6
7)	Magrath	1,224	1,207	1,390	621,746	447	39,876	28.69	38,641	3,573	*d*	.....	40,149	28.88	.....	.....	.....	5,359 *D*	(7
8)	Mirror (V.)	534	570	562	401,364	714	16,662	29.65	13,571	7,639 [5]	.....	.....	.....	.....	.....	.....	.....	5,131 *S*	(8
9)	Morinville	570	580	725	385,830	532	23,048	31.79	22,256	1,946	.....	.....	23,194	31.99	.....	.....	.....	1,918 *D*	(9
10)	Mundare (V.)	832	756	720 *	412,000	572	22,071	30.65	20,517	3,410 [6]	.....	.....	.....	.....	.....	.....	.....	?	(10
11)	Nanton	739	718	900 *	755,902	840	26,343	29.27	32,852	3,328	.....	.....	.....	.....	.....	.....	.....	3,991 *D*	(11
12)	North Red Deer (V.)	318	524	698	201,981	289	9,949	14.25	?	1,100	.....	.....	.....	.....	.....	.....	.....	1,924 *D*	(12
13)	Ok .toks	760	591	800	501,075	626	26,438	33.05	22,692	4,132	.....	.....	.....	.....	.....	.....	.....	225 *S*	(13
14)	Olds	1,056	1,337	1,504 *	1,215,430	808	60,036	39.92	54,914	4,605	25,133	189,559	214,692	142.75	.....	.....	.....	522 *S*	(14
15)	Peace River	864	873	1,200	666,110	555	43,961	36.63	41,864	7,442	.....	.....	.....	.....	.....	.....	.....	3,057 *D*	(15
16)	Picture Butte (V.)	.....	.....	750	343,941	459	32,592	43.46	32,944	3,595	*d*	.....	.....	.....	.....	.....	.....	2,385 *S*	(16
17)	Pincher Creek	1,024	994	1,200 *	733,810	612	33,956	28.30	30,687	1,458	*d*	13,568	13,568	11.30	.....	.....	.....	2,192 *D*	(17
18)	Ponoka	836	1,306	1,490 *	1,213,779	815	58,900	39.53	56,837	10,482	*d*	.....	168,500	113.09	?	.....	?	425 *S*	(18
19)	Provost (V.)	533	518	680	584,220	859	28,324	41.65	25,488	3,548	*d*	.....	.....	.....	.....	.....	.....	3,087 *S*	(19
20)	Redcliff	1,192	1,111	1,300	598,221	460	40,506	31.16	37,938	4,212	14,621	127,339	189,000	145.38	.....	.....	.....	10,931 *D*	(20
21)	Rimbey (V.)	304	410	675	439,314	651	25,941	38.43	22,735	2,569 [7]	*d*	.....	.....	.....	.....	.....	4,000	2,052 *S*	(21
22)	Rocky Mountain House.	646	800	1,000 *	643,573	644	28,158	28.16	24,281	2,497	*d*	.....	.....	.....	.....	.....	1,000	235 *D*	(22
23)	St. Albert	825	697	804	240,399	299	17,895	22.26	18,283	3,342	*d*	.....	.....	.....	.....	.....	7,500	4,876 *S*	(23
24)	St. Paul	938	1,018	1,500	663,050	442	49,126	32.75	45,230	3,824 [8]	9,500	.....	9,500	6.33	.....	.....	2,667 [9]	5,091 *S*	(24
25)	Smoky Lake (V.)	366	430	450	254,300	565	12,725	28.28	12,336	1,139	*d*	.....	.....	.....	.....	.....	.....	1,006 *D*	(25
26)	Stettler	1,219	1,295	1,700	1,188,495	699	58,846	34.62	53,644	[10]	.....	8,422	12,284	7.23	.....	.....	2,677 [9]	13,199 *D*	(26
27)	Stirling (V.)	376	437	480	136,890	285	6,460	13.46	7,049	2,904	.....	.....	.....	.....	.....	.....	.....	446 *S*	(27
28)	Stony Plain	497	566	720	531,135	738	22,753	31.60	31,852	1,386 [11]	*d*	.....	.....	.....	.....	.....	.....	905 *D*	(28
29)	Strathmore	523	560	603	400,460	664	17,012	28.21	16,371	1,436	*d*	.....	.....	.....	.....	.....	.....	4,710 *D*	(29
30)	Sylvan Lake	416	805	1,000 *	490,620 *	491	27,354	27.35	25,328	3,960 [12]	.....	.....	.....	.....	.....	.....	5,034	6,784 *D*	(30
31)	Taber	1,279	1,331	1,700 *	1,088,855	641	67,737	39.85	59,380	9,243 [13]	*d*	30,932	77,330	45.49	.....	.....	.....	72 *S*	(31
32)	Three Hills	581	706	1,000	653,464	653	35,806	35.81	32,540	4,640 [14]	2,200	118,100	157,300	157.30	.....	.....	.....	2,428 *S*	(32
33)	Tofield	497	551	608	312,026	513	22,333	36.73	21,013	599 [15]	*d*	.....	72,953	119.99	.....	.....	625	6,599 *D*	(33
34)	Turner Valley (V.)	656	676	800	257,900	322	11,331	14.16	10,233	3,242	.....	22,540	22,540	28.18	.....	.....	.....	495 *D*	(34
35)	Vermilion	1,270	1,408	1,650 *	1,280,075	776	70,991	43.02	68,503	3,088	*d*	187,245	187,245	113.48	.....	.....	.....	4,894 *D*	(35
36)	Viking (V.)	492	491	500	635,913	1,272	25,906	51.81	26,377	1,429	*d*	.....	5,200	10.40	.....	.....	.....	1,882 *S*	(36
37)	Vulcan	803	732	900 *	571,897 *	635	35,651	39.61	37,247	864	6,667	.....	6,667	7.41	.....	.....	.....	2,161 *D*	(37
38)	Wainwright	1,147	980	1,500	908,100	605	49,613	33.08	47,331	4,775	*d*	4,635	4,635	3.09	.....	.....	.....	1,629 *S*	(38
39)	Westlock	536	590	854	581,814	681	29,468	34.51	30,440	5,038 [16]	6,667	.....	35,667	41.76	.....	.....	.....	2,826 *D*	(39
40)	Willingdon (V.)	250	420	500 *	366,076	732	17,660	35.32	15,961	1,553 [17]	2,500	.....	2,500	5.00	.....	.....	.....	814 *D*	(40

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(V.) Village.
(*S*) Surplus. (*D*) Deficit.
(*d*) School debt now included in that of a school division.
* 1946 information.
¶ In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.

(1) $14,000 school loan; $30,000 unsold debentures held by Bank of Montreal as security for $10,189 hospital loan now assumed by the Lacombe Municipal Hospital District No. 54.
(2) After deducting reserve of $385.
(3) After deducting reserve of $40.
(4) After deducting reserve of $288.
(5) Includes tax sale lands after deducting reserve of $65,000.
(6) After deducting reserve of $600.
(7) After deducting reserve of $300.
(8) After deducting reserve of $2,600.
(9) Overdraft.
(10) $3,210 reserve against $2,828 arrears.
(11) After deducting reserve of $811.
(12) After deducting reserve of $200.
(13) After deducting reserve of $4,292.
(14) After deducting reserve of $500.
(15) After deducting reserve of $300.
(16) After deducting reserve of $1,000.
(17) After deducting reserve of $308.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Municipality's Report 1947	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAX COLLECTIONS: Amount	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates): Amount	GROSS DEBENTURE DEBT (b): Schools Only	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities)		SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	CURRENT OPERATING SURPLUS OR DEFICIT: Amount	
	SASKATCHEWAN (Towns)				¶ $	$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Arcola	666	563	590	403,780	684	14,338	24.30	17,459	8,468 [1]	.....	16,339	16,339	27.69	.....	.....	2,000	8,898 *D*	(1
2)	Assiniboia	1,454	1,349	1,750	1,061,813	607	51,597	29.48	49,771	22,127 [1]	.....	77,000	77,000	44.00	.....	.....	.....	?	(2
3)	Battleford *	1,096	1,317	1,336	472,466	354	22,617	16.93	20,430	32,910 [6]	.....	.....	42,449 [7]	31.77	.....	.....	.....	?	(3
4)	Bienfait (V.)	528	618	710	265,355	374	10,821	15.24	9,830	5,259 [1]	.....	.....	.....	.....	.....	.....	.....	?	(4
5)	Big River (V.)	413	513	645	222,573	345	8,903	13.80	8,042	3,533	.....	.....	.....	.....	.....	.....	.....	?	(5
6)	Blaine Lake (V.)	572	561	550	408,488	743	14,379	26.14	13,651	1,885	792	.....	792	1.44	.....	.....	.....	1,611 *D*	(6
7)	Broadview	885	894	1,000	397,745	398	20,025	20.03	18,783	2,008	.....	.....	.....	.....	.....	.....	.....	?	(7
8)	Bruno (V.)	463	543	521	327,775	629	9,571	18.37	8,839	5,792	.....	.....	.....	.....	.....	.....	1,500	?	(8
9)	Buchanan (V.)	392	447	450 *	246,455	548	13,715	30.48	12,350	2,740	.....	.....	.....	.....	.....	.....	.....	?	(9
10)	Cabri	552	439	527	436,068	827	17,895	33.96	17,744	5,999	.....	.....	.....	.....	.....	.....	.....	?	(10
11)	Canora	1,179	1,200	1,296	909,783	702	43,667	33.69	38,368	9,247	.....	.....	.....	.....	.....	.....	.....	?	(11
12)	Carlyle *	480	429	529	314,320	594	15,517	29.33	13,849	3,986 [6]	.....	.....	13,356 [7]	25.25	.....	.....	.....	?	(12
13)	Carnduff *	506	384	476	370,100	778	16,374	34.40	15,449	2,234 [6]	.....	.....	.....	.....	.....	.....	.....	?	(13
14)	Craik	521	429	465	369,415	794	14,777	31.78	13,710	4,755 [1]	.....	.....	.....	.....	.....	.....	.....	?	(14
15)	Cudworth (V.)	529	535	520	330,880	636	13,897	26.73	12,573	5,376 [1]	.....	.....	.....	.....	.....	.....	.....	?	(15
16)	Davidson	560	456	585	484,830	829	22,061	37.71	20,563	1,217	.....	.....	3,624	6.19	.....	.....	5,000	741 *D*	(16
17)	Delisle	364	333	427	221,290	518	10,200	23.89	10,186	7,756 [1]	.....	.....	.....	.....	.....	.....	1,500	?	(17
18)	Duck Lake	538	551	550	227,516	414	7,251	13.18	6,359	12,368	.....	.....	.....	.....	.....	.....	.....	310 *D*	(18
19)	Eastend	545	542	650	454,970	700	19,779	30.43	18,637	2,915	.....	.....	.....	.....	.....	.....	.....	1,188 *S*	(19
20)	Esterhazy (V.)	403	431	480 *	339,475	707	10,612	22.11	9,848	1,333	.....	.....	659	1.37	.....	.....	.....	376 *D*	(20
21)	Eston	566	726	1,100	768,805	698	30,369	27.61	30,104	543	.....	.....	.....	.....	.....	.....	1,000	?	(21
22)	Foam Lake	518	557	700	408,120	583	17,550	25.07	17,098	745	.....	.....	.....	.....	.....	.....	.....	3,332 *S*	(22
23)	Fort Qu'Appelle (V.)	545	673	641	378,925	591	13,262	20.69	13,888	[2]	.....	.....	2,500	3.90	.....	.....	161	1,027 *S*	(23
24)	Fox Valley (V.)	310	427	447	260,995	584	8,473	18.96	8,175	1,268	.....	.....	.....	.....	.....	.....	390	8 *S*	(24
25)	Govan	429	331	375	334,589	892	12,816	34.18	14,027	3,357 [1]	.....	.....	.....	.....	.....	.....	1,000	?	(25
26)	Gravelbourg *	1,137	1,130	1,079	701,360	650	32,964	30.55	30,578	5,248	.....	.....	112,498 [7]	104.26	.....	.....	4,708	?	(26
27)	Grenfell *	857	857	856	623,700	729	25,071	29.29	24,595	3,166 [6]	.....	.....	2,655 [7]	3.10	.....	.....	.....	?	(27
28)	Gull Lake *	854	836	730	589,370	807	23,564	32.28	21,537	7,656 [6]	.....	.....	.....	.....	.....	.....	.....	?	(28
29)	Herbert	1,009	875	875	429,395	491	25,120	28.71	24,090	27,182	.....	856	856	.98	.....	.....	.....	?	(29
30)	Hudson Bay	410	547	850	321,921	379	12,555	14.77	11,646	4,568	.....	.....	.....	.....	.....	.....	.....	?	(30
31)	Humboldt	1,899	1,767	1,798 *	1,008,670 *	561	55,385	30.80	55,385 [4]	12,812 [3]	.....	.....	?	.....	.....	.....	.....	14,902 *D*	(31
32)	Indian Head	1,438	1,349	1,470	987,159	672	43,801	29.80	40,389	12,095	.....	16,332	16,332	11.11	.....	.....	.....	?	(32
33)	Kelvington *	455	615	698	402,775	577	19,333	27.70	18,382	2,867 [6]	.....	.....	7,000	10.03	.....	.....	5,000	?	(33
34)	Kerrobert	868	588	800	499,390	624	24,641	30.80	22,501	2,627	.....	.....	31,860	39.83	.....	.....	.....	3,752 *D*	(34
35)	Kindersley	1,037	990	1,450	943,850	651	51,530	35.54	47,185	5,003	.....	57,299	57,299	39.51	.....	.....	.....	?	(35
36)	Kinistino (V.)	543	564	700 *	348,679 *	498	15,089 [5]	21.56	15,089	3,556	.....	.....	.....	.....	.....	.....	7,000	?	(36
37)	Lafleche (V.) *	483	523	474	398,556	841	11,173	23.57	14,082	16,632	.....	.....	.....	.....	.....	.....	.....	?	(37
38)	Lanigan	384	359	340	255,840	752	9,661	28.41	9,671	1,587 [1]	.....	.....	.....	.....	.....	.....	600	?	(38
39)	Leader *	627	641	716	444,110	620	19,533	27.28	18,347	9,258	.....	.....	.....	.....	.....	.....	.....	?	(39
40)	Lemberg	509	426	501	365,152	729	9,911	19.78	10,706	2,342	.....	.....	.....	.....	.....	.....	.....	?	(40
41)	Lumsden *	514	449	474	244,435	516	9,635	20.33	9,936	12,477 [6]	.....	.....	.....	.....	.....	.....	.....	?	(41

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(V.) Village.

(S) Surplus.

(D) Deficit.

* 1946 information.

** 1945 information.

¶ Figure for assessment of municipalities in Saskatchewan is as reported by the municipality and in many cases includes a "business assessment" component as provided for in the Saskatchewan City Act.

(1) No information available as to reserve for uncollectible taxes.

(2) $10,119 reserve against $2,897 arrears and $3,521 tax sale lands.

(3) After deducting reserve of $5,530.

(4) Levy used in absence of collections.

(5) Collections used in absence of levy.

(6) Includes tax sale certificates; no information available as to reserve for uncollectible taxes.

(7) No breakdown available.

CITIZENS RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Municipality's Report 1947	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAX COLLECTIONS: Amount	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates): Amount	GROSS DEBENTURE DEBT (b): Schools Only	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities)	GROSS DEBENTURE DEBT (b): Per Capita	SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	CURRENT OPERATING SURPLUS OR DEFICIT: Amount	
	SASKATCHEWAN (Towns)				¶ $	$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Macklin	502	455	510	288,345	565	12,976	25.44	12,698	14,290 [1]	.....	.....	.....	.....	.....	.....	.....	?	(1
2)	Maidstone (V.)	306	416	487	359,595	738	15,721	32.28	15,395	1,994 [2]	1,000	.....	1,000	2.05	.....	.....	4,500	863 *D*	(2
3)	Maple Creek	1,154	1,085	1,320	876,550	664	35,068	26.57	34,388	2,691	1,779	49,875 [3]	51,654	39.13	.....	.....	3,500	1,837 *D*	(3
4)	Meadow Lake	.....	971	1,456	902,853	620	43,030	29.55	42,919	9,582 [22]	.....	.....	.....	.....	.....	.....	5,000	?	(4
5)	Milestone	404	379	425	331,584	780	16,579	39.01	15,611	887 [4]	[5]	[5]	7,721 [5]	18.17	.....	.....	.....	1,295 *S*	(5
6)	Moosomin	1,119	1,096	1,210	813,444	672	41,486	34.29	40,079	6,138 [6]	.....	1,610	2,557	2.11	.....	.....	.....	13,867 *D*	(6
7)	Morse	439	373	351	287,960	820	11,518	32.81	11,388	900	.....	1,884	1,884	5.37	.....	.....	.....	974 *D*	(7
8)	Mossbank (V.)	329	606	658	310,805	472	12,121	18.42	12,737	2,764 [1]	.....	.....	.....	.....	.....	.....	.....	?	(8
9)	Neudorf (V.)	480	420	436	279,145	640	10,049	23.05	9,721	164	592	.....	592	1.36	137	.31	.....	1,642 *D*	(9
10)	Nokomis	445	421	436	314,805	722	14,238	32.86	14,628	2,858	.....	.....	.....	.....	.....	.....	.....	46 *D*	(10
11)	North Regina (V.)	780	582	714	176,352	247	8,295	11.62	7,831	5,963	.....	.....	.....	.....	.....	.....	.....	?	(11
12)	Outlook	712	505	725	328,389	453	18,268	25.20	17,610	1,095	.....	8,600	8,600	11.86	.....	.....	2,500	?	(12
13)	Oxbow	585	465	700	374,955	536	15,454 [7]	22.08	15,454	449 [8]	.....	.....	.....	.....	.....	.....	.....	?	(13
14)	Ponteix (V.) *	545	535	576	367,222	638	14,623	25.39	15,050	5,897	.....	.....	.....	.....	.....	.....	1,634	?	(14
15)	Preeceville	350	434	540	276,925	513	11,499	21.29	10,603	1,422 [1]	.....	.....	.....	.....	.....	.....	.....	?	(15
16)	Prelate (V.)	555	554	508	259,115	510	11,137	21.92	10,287	1,042 [1]	.....	.....	.....	.....	.....	.....	.....	?	(16
17)	Qu'Appelle	673	584	520	289,470	557	12,943	24.89	15,653	[9]	.....	.....	589	1.13	.....	.....	1,510 [10]	4,625 *D*	(17
18)	Radison	362	349	430	261,570	608	7,762	18.05	7,152	7,588	.....	.....	.....	.....	.....	.....	.....	686 *D*	(18
19)	Radville	1,005	813	975	525,119	539	29,615	30.37	28,350	8,866 [1]	.....	.....	.....	.....	.....	.....	.....	?	(19
20)	Rocanville	404	443	465	297,430	640	9,815	21.11	9,749	912 [11]	.....	.....	32,692	70.30	16,515	35.52	.....	33 *S*	(20
21)	Rosetown	1,553	1,470	1,800	1,222,420	679	66,086	36.71	61,514	8,010	.....	.....	.....	.....	.....	.....	10,000	1,562 *D*	(21
22)	Rosthern	1,412	1,149	1,250	924,595	740	32,169	25.74	30,540	5,679 [1]	.....	.....	.....	.....	.....	.....	.....	?	(22
23)	Rouleau	513	441	457	339,335	742	16,566	36.25	15,980	10,146 [1]	.....	13,107	13,107	28.68	.....	.....	.....	?	(23
24)	St. Walburg (V.)	388	447	486	331,955	683	14,163	29.14	13,235	960 [14]	3,583	9,000	12,583	25.89	.....	.....	.....	39 *S*	(24
25)	Saltcoats	461	457	452	224,160	495	11,208	24.80	10,951	1,233 [12]	.....	.....	.....	.....	.....	.....	.....	1,204 *D*	(25
26)	Scott	269	258	300	116,560	389	5,812 [7]	19.37	5,812	383	.....	.....	?	.....	?	.....	.....	?	(26
27)	Shaunavon	1,761	1,603	1,700	1,110,365	653	56,837	33.43	54,131	8,911	[13]	.....	5,484 [13]	3.23	.....	.....	.....	2,676 *S*	(27
28)	Shellbrook	601	574	548	336,605	614	14,137	25.80	13,811	1,609 [1]	.....	.....	.....	.....	.....	.....	.....	?	(28
29)	Star City *	558	519	470	370,875	789	17,065	36.31	15,901	842	.....	.....	.....	.....	.....	.....	.....	?	(29
30)	Strasbourg	508	442	502	340,510	678	14,301	28.49	13,853	2,416	[13]	.....	.....	.....	.....	.....	.....	534 *D*	(30
31)	Sutherland	1,148	888	1,200	356,911	297	18,209	15.17	20,088	2,729	[15]	[15]	42,379	35.32	10,714	.89	.....	2,501 *S*	(31
32)	Tisdale	1,069	1,237	1,540	832,765	541	41,639	27.04	44,571	4,624	.....	.....	1,129 [16]	.73	.....	.....	18,428	5,860 *D*	(32
33)	Unity	806	682	915	659,510	721	32,986	36.05	28,560	18,754 [1]	.....	.....	.....	.....	.....	.....	.....	?	(33
34)	Wadena	582	679	788	397,915	505	20,838	26.44	20,323	1,175 [17]	[13]	.....	4,584	5.82	.....	.....	.....	632 *D*	(34
35)	Wapella	452	430	448	297,765	665	11,911	26.58	13,208	755 [1]	.....	.....	.....	.....	.....	.....	.....	?	(35
36)	Watrous	1,303	1,138	1,126 *	772,503	686	39,093	34.72	38,787	1,079 [2]	.....	.....	210,980 [5]	187.37	.....	.....	5,500	1,416 *S*	(36
37)	Watson	375	516	575	362,265	630	17,074	29.69	16,698	768	.....	.....	.....	.....	.....	.....	.....	?	(37
38)	Whitewood	564	689	683	408,620	598	17,955	26.29	16,144	3,437	.....	.....	.....	.....	.....	.....	2,000	?	(38
39)	Wilkie	1,222	1,232	1,500	835,490	557	39,978	26.65	42,958	6,658 [18]	.....	21,133	21,133	14.09	.....	.....	.....	3,855 *S*	(39
40)	Willow Bunch (V.)	508	454	529	370,335	700	11,110	21.00	11,578	2,798 [19]	.....	13,072	13,072	24.71	.....	.....	3,484 [10]	254 *S*	(40
41)	Wolseley	882	838	837	520,397	622	24,426	29.18	22,330	6,528 [1]	.....	.....	.....	.....	.....	.....	.....	?	(41
42)	Wynyard	1,042	1,080	1,250	720,694	577	34,046	27.24	31,310	5,071 [20]	?	.....	.....	.....	.....	.....	3,432	3,939 *D*	(42
43)	Yellowgrass	449	423	525	308,320	587	10,718	20.42	11,169	9,345 [1]	.....	.....	.....	.....	.....	.....	.....	?	(43

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(V.) Village.

(*S*) Surplus. (*D*) Deficit.

* 1946 information.

¶ Figure for assessment of municipalities in Saskatchewan is as reported by the municipality and in many cases includes a "business assessment" component as provided for in the Saskatchewan City Act.

(1) No information available as to reserve for uncollectible taxes.

(2) After deducting reserve of $993.

(3) Includes $13,773 loan under Municipal Improvements Assistance Act.

(4) After deducting reserve of $200.

(5) Refunding debentures.

(6) After deducting reserve of $6,137.

(7) Collections used in absence of levy.

(8) After deducting reserve of $135.

(9) $2,652 reserve against arrears of $2,146.

(10) Indirect liability, Provincial relief loan.

(11) After deducting reserve of $300.

(12) After deducting reserve of $379.

(13) No information on school debenture debt.

(14) After deducting reserve of $1,862.

(15) $42,010 consolidated; $266 of sewers borne by frontage.

(16) Excluding $1,167 borne by frontage.

(17) After deducting reserve of $466.

(18) After deducting reserve of $1,000.

(19) After deducting reserve of $200.

(20) After deducting reserve of $1,200.

(21) After deducting reserve of $10,000.

(22) Includes tax sale certificates; no information available as to reserves for uncollectible taxes and tax sale certificates.

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	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Municipality's Report 1947	ASSESED VALUE FOR TAXATION (a): Amount	ASSESED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAX COLLECTIONS: Amount	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates): Amount	GROSS DEBENTURE DEBT (b): Schools Only	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): TOTAL (Including Schools and Public Utilities)		SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING	CURRENT OPERATING SURPLUS OR DEFICIT	
											Amount	Amount	Amount	Per Capita	Amount	Per Capita	Amount	Amount	
	MANITOBA (Towns)				$	$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Beausejour	1,139	1,161	1,024 [1]	476,990	466	20,896	20.41	20,776 [2]	2,692 [3]	2,417	.....	2,417	2.36	.....	.....	[4]	[4]	(1
2)	Birtle	645	646	513 [1]	294,620	574	15,144	29.52	16,703 [2]	1,713 [3]	7,720	1,800	12,720	24.80	6,114 [17]	11.92	[4]	[4]	(2
3)	Boissevain	859	817	900 [1]	420,310	467	21,513	23.90	20,204 [2]	3,135 [3]	23,441	.....	24,004	26.67	.....	.....	[4]	[4]	(3
4)	Brooklands (V.)	2,462	2,240	2,681	508,865	190	40,034	14.93	39,391	12,724 [5]	.....	.....	.....	.....	.....	.....	.....	1,002 *D*	(4
5)	Carberry	807	931	916	700,113	764	20,971	22.89	20,206	5,194 [6]	.....	.....	.....	.....	.....	.....	.....	853 *S*	(5
6)	Carman	1,418	1,455	1,422	866,210	609	48,933	34.41	46,382	7,200	991	.....	9,096	6.40	.....	.....	.....	6,902 *D*	(6
7)	Deloraine	815	773	780 [1]	425,340	545	22,108	28.34	23,179 [2]	2,950 [3]	7,402	.....	8,304	10.65	.....	.....	[4]	[4]	(7
8)	Emerson	978	854	950 [1]	428,900	451	21,718	22.86	23,778 [2]	5,834 [3]	5,300	.....	5,300	5.58	.....	.....	[4]	[4]	(8
9)	Gilbert Plains (V.)	742	804	876	514,080	587	19,010	21.70	19,209	2,430	.....	.....	.....	.....	.....	.....	.....	3,068 *D*	(9
10)	Gimli	713	853	1,200	365,940	305	30,652	25.54	27,365	11,373 [7]	13,476 [1]	.....	18,374	40.62	.....	.....	5,500	1,541 *S*	(10
11)	Gladstone	619	669	723	402,340	556	18,925	26.18	16,497	1,630	13,841	.....	13,841	19.14	.....	.....	.....	203 *S*	(11
12)	Grandview	621	696	850	310,765	366	21,811	25.66	20,694	3,015	.....	10,044	10,044	11.82	.....	.....	.....	.....	(12
13)	Hamiota (V.)	535	524	435 [1]	333,160	766	18,276	42.01	17,819 [2]	3,077 [3]	.....	.....	.....	.....	.....	.....	[4]	[4]	(13
14)	Hartney	517	478	501 [1]	270,163	539	11,121	22.20	11,853 [2]	1,261 [3]	.....	.....	.....	.....	.....	.....	[4]	[4]	(14
15)	Killarney	1,003	1,051	1,200 [1]	567,145	473	26,149	21.79	26,617 [2]	4,551 [3]	.....	.....	36,537	30.45	.....	.....	[4]	[4]	(15
16)	Manitou (V.)	676	665	631 [1]	366,360	581	21,040	33.34	20,669 [2]	4,204 [3]	2,998	.....	7,249	11.49	.....	.....	[4]	[4]	(16
17)	Melita	719	591	700 [1]	422,150	603	16,529	23.61	16,370 [2]	517 [3]	10,682	.....	19,182	27.40	6,643	9.49	[4]	[4]	(17
18)	Minnedosa	1,680	1,636	1,800	951,000	528	58,653	32.59	60,279 [2]	9,022	.....	.....	.....	.....	.....	.....	20,000	16,600 *D*	(18
19)	Morden	1,416	1,427	1,687	718,430	426	40,480	24.00	38,934	8,514 [8]	3,331	.....	3,331	19.75	.....	.....	.....	2,179 *S*	(19
20)	Morris	768	953	960	450,620	469	21,036	21.91	20,616	3,250 [9]	3,337 [1]	.....	3,337 [1]	3.48	.....	.....	.....	3,200 *D*	(20
21)	Oak Lake	473	464	408 [1]	235,268	577	10,568	25.90	9,895 [2]	3,740 [3]	.....	.....	.....	.....	.....	.....	[4]	[4]	(21
22)	Rapid City	493	452	428	252,840	591	9,930	23.20	8,699	2,922 [10]	.....	.....	.....	.....	.....	.....	.....	5,994 *D*	(22
23)	Rivers	724	802	1,200	268,395	224	19,159	15.97	16,857	2,743 [11]	9,115	.....	9,115	7.60	.....	.....	.....	2,978 *D*	(23
24)	Roblin (V.)	680	765	1,388 [1]	325,380	234	22,374	16.12	21,090 [2]	3,946 [3]	.....	.....	.....	.....	.....	.....	[4]	[4]	(24
25)	Russell	827	783	788 [1]	453,530	576	19,797	25.12	21,648	8,402 [3]	4,000	.....	4,000	5.07	.....	.....	[4]	[4]	(25
26)	Shoal Lake (V.)	697	737	675	306,705	454	11,962	17.72	11,524	1,701 [12]	2,800	.....	10,000	14.81	.....	.....	.....	1,835 *D*	(26
27)	Souris	1,661	1,346	1,485	822,285	554	36,239	24.40	35,921	4,134	17,101	.....	82,191	55.35	.....	.....	.....	5,538 *S*	(27
28)	Stonewall	1,031	1,020	939	343,440	366	20,032	21.33	19,162	2,192	.....	.....	.....	.....	.....	.....	.....	1,116 *S*	(28
29)	Swan River	968	1,129	1,250 [13]	568,090	454	32,004	25.60	30,772	4,709 [3]	18,262	.....	22,933	18.35	[4]	.....	[4]	[4]	(29
30)	Teulon (V.)	680	578	750	244,010	325	11,188	14.92	10,444	2,675	.....	.....	267	.36	.....	.....	.....	573 *S*	(30
31)	Tuxedo	1,173	735	1,848 [14]	2,930,235	1,586	74,620	40.38	74,926	6,300 [15]	8,952 [1]	52,716 [16]	141,448	76.54	89,170 [18]	48.25	.....	6,829 *D*	(31
32)	Virden	1,590	1,619	1,610	1,014,574	630	43,312	26.90	42,637	6,029 [19]	2,250	.....	2,250	1.40	.....	.....	.....	7,139 *S*	(32
33)	Winnipegosis (V.)	976	911	891 [1]	291,095	327	13,869	15.57	14,150 [2]	3,930	.....	.....	.....	.....	.....	.....	[4]	[4]	(33
34)	Winkler (V.)	1,005	957	1,204	617,800	513	34,533	28.68	33,173	8,558 [20]	2,963	.....	2,963	2.46	.....	.....	.....	529 *D*	(34

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(V.) Village.

(*S*) Surplus. (*D*) Deficit.

(1) 1946 information.

(2) Includes collections on account of tax sales and tax titles.

(3) Information *re* reserves not available.

(4) Information not available.

(5) Reserve of $26,864 against total tax assets of $34,622

(6) Reserve of $4,997 against total tax assets of $8,185.

(7) Reserve of $8,968 against total tax assets of $13,711.

(8) Reserve of $5,970 against total tax assets of $10,898.

(9) Reserve of $3,100 against total tax assets of $6,900.

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(10) Reserve of $3,293 against total tax assets of $5,854.

(11) Reserve of $1,400 against total tax assets of $3,903.

(12) Reserve of $2,963 against total tax assets of $4,604.

(13) 1945 information.

(14) 1946 population, which includes 1,174 military personnel.

(15) Reserve of $173,033 against total tax assets of $234,376.

(16) Estimated share of Greater Winnipeg Water District net debt.

(17) Includes surplus of $3,825.

(18) Includes surplus of $9,236.

(19) Reserve of $5,064 against total tax assets of $12,043.

(20) Reserve of $2,168 against total tax assets of $8,618.

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	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Town's Report 1947	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAXES COLLECTED: Amount	TAX ARREARS: Amount	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities)	GROSS DEBENTURE DEBT (b): Per Capita	SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	CURRENT OPERATING SURPLUS or DEFICIT: Amount	
	ONTARIO				$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Ailsa Craig (V.)	464	474	470	203,877	434	9,149	19.47	9,194	345	.....	11,289	24.02				2,036 *D*	(1
2)	Alliston (T.)	1,379	1,733	2,000	681,661	341	38,287	19.14	38,930	[1]	.....	84,329	42.16			4,403	12,094 *D*	(2
3)	Alvinston (V.)	690	699	649	332,740	513	13,336	20.55	13,565	717	.....	426	.66				652 *D*	(3
4)	Arthur (V.)	1,057	937	1,178	519,959	441	22,274	18.91	21,393	2,322	35,878	50,878	43.19				2,410 *S*	(4
5)	Athens (V.)	724	722	801	313,358	391	14,423	18.01	14,389	3,440	1,171	21,513	26.86				2,647 *D*	(5
6)	Ayr (V.)	768	761	800	498,249	623	15,695	19.62	15,950	329	746	7,770	9.71				882 *D*	(6
7)	Bancroft (V.)	841	1,094	1,491	204,619	137	19,467	13.06	18,345	2,526	49,875	59,221	39.72			180,940 [2]	1,032 *D*	(7
8)	Beamsville (V.)	1,142	1,309	1,419	797,111	562	32,415	22.84	31,965	970 [3]	3,300	21,300	15.01					(8
9)	Beaverton (V.)	960	934	880	673,148	765	20,868	23.71	19,733	2,969	.....	15,641	17.77				1,359 *S*	(9
10)	Beeton (V.)	584	594	611	376,080	616	12,212	19.99	12,429	1,977	1,814	22,323	36.54				1,965 *S*	(10
11)	Belle River (V.)	746	999	1,122	453,759 [4]	404	20,670	18.42	19,507	[5]	146,232	146,956	130.98			81,000	1,562 *D*	(11
12)	Bloomfield (V.)	614	647	617	424,885	689	9,762	15.82	9,349	1,306	548	548	.89			500	458 *S*	(12
13)	Blyth (V.)	602	611	804	360,392	448	16,042	19.95	16,014	941	.....	.....					502 *D*	(13
14)	Bobcaygeon (V.)	906	1,002	1,064 [6]	457,212 [7]	430	19,663	18.48	19,177	1,352	41,900	45,178	42.46			329	95 *D*	(14
15)	Bolton (V.)	593	577	716	362,846	507	14,877	20.78	14,810	1,222	26,295	26,295	36.72			215	632 *S*	(15
16)	Bonfield (T.)	515	497	465	64,574	139	3,488	7.50	3,599	692 [8]	.....	.....	.....				10 *S*	(16
17)	Bothwell (T.)	646	677	715	290,504	406	16,039	22.43	15,528	2,596	.....	.....				2,917	3,961 *D*	(17
18)	Bradford (V.)	1,009	1,033	1,193	983,317	824	28,968	24.28	28,463	3,848	68,393	91,166	76.42				7,383 *S*[9]	(18
19)	Brighton (V.)	1,413	1,651	1,766	731,137	414	35,960	20.36	30,698 *	9,477 [10]	3,518	6,685	3.79			5,000	9,807 *S*[9]	(19
20)	Bruce Mines (T.)	474	362	361	178,771	495	5,311	14.71	5,085	[11]	.....	.....					2,205 *D*	(20
21)	Brussels (V.)	770	825	766	424,350	554	20,581	26.87	20,979	1,882	.....	.....				1,000	134 *D*	(21
22)	Burk's Falls (V.)	818	710	787	320,894	408	15,073	19.15	14,964	3,923 [12]	3,414	3,414	4.34				1,489 *D*	(22
23)	Cache Bay (T.)	1,084	1,004	834	235,262	282	10,725	12.86	10,334	1,471 [13]	.....	.....					823 *D*	(23
24)	Caledonia (V.)	1,396	1,401	1,485	814,019	548	36,532	24.60	35,964	1,645	150,000	150,000	101.01				48 *D*[14]	(24
25)	Cannington (V.)	851	763	763	442,790	580	17,086	22.39	16,833	630	.....	1,357	1.78			4,000	3,539 *D*	(25
26)	Capreol (T.)	1,750	1,641	1,720	857,305	498	46,675	27.14	45,337	[15]	35,908	*154,789	89.99				390 *S*	(26
27)	Cardinal (V.)	1,305	1,645	1,755	606,664 [16]	346	30,393	17.32	30,927	761 [17]	2,778	17,410	9.92				1,790 *S*	(27
28)	Casselman (V.)	1,025	1,021	1,105	266,773	241	15,290	13.84	14,783	619	.....	.....					433 *D*	(28
29)	Cayuga (V.)	705	709	651	433,175	665	17,327	26.62	17,335	321	.....	.....					1,227 *D*	(29
30)	Chelmsford (T.)	725	905	849	154,675	182	13,288	15.65	12,351	[18]	.....	959	1.13				571 *D*	(30

(*a*) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(*b*) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(T.) Town.
(V.) Village.
(*S*) Surplus. (*D*) Deficit.
* Approximate.

(1) $2,280 fully covered by reserve.
(2) Ir anticipation of school debentures issued but nsold.
(3) After deducting reserve of $1,509.
(4) Includes C.N.R. revenue $128, Bell Telephone revenue $2,324.
(5) $4,477 fully covered by reserve.
(6) In addition, 1,000 summer residents.
(7) Includes Bell Telephone revenue $5,342, L.B. & P. Railway revenue $185.
(8) After deducting reserve of $48.
(9) Including water system and electric light and power operating results.
(10) After deducting reserve of $211.
(11) $4,879 fully covered by reserve.
(12) After deducting reserve of $1,199.
(13) After deducting reserve of $646.
(14) Includes waterworks deficit $1,817.
(15) $3,433 fully covered by reserve.
(16) Additional fixed assessment of $260,000 on schools and library for school purposes.
(17) After deducting reserve of $1,318.
(18) $3,669 fully covered by reserve.

CITIZENS RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Town's Report 1947	Assessed Value for Taxation (a): Amount	Assessed Value for Taxation (a): Per Capita	Taxes Levied: Amount	Taxes Levied: Per Capita	Taxes Collected: Amount	Tax Arrears: Amount	Gross Debenture Debt (b): Public Utilities Only: Amount	Gross Debenture Debt (b): Total (Including Schools and Public Utilities): Amount	Gross Debenture Debt (b): Total (Including Schools and Public Utilities): Per Capita	Sinking Funds on Hand: Amount	Sinking Funds on Hand: Per Capita	Bank Loans Outstanding: Amount	Current Operating Surplus or Deficit: Amount	
	ONTARIO				$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Chesley (T.)	1,789	1,701	1,763	868,142	492	39,047	22.15	38,990	671	.....	46,125	26.16	.....	.....	5,977	3,277 *D*	(1
2)	Chesterville (V.)	950	1,067	1,112	788,087	709	26,561	23.89	27,135	1,513 [1]	.....	14,967	13.46	.....	.....	.....	1,722 *D*	(2
3)	Chippawa (V.)	1,266	1,385	1,294	988,921	764	42,827	33.10	44,128	3,009 [2]	.....	4,556	3.52	.....	.....	.....	3,384 *S*	(3
4)	Clifford (V.)	454	464	461	234,627	509	10,707	23.23	10,258	3,389	3,128	6,598	14.31	.....	.....	3,882	111 *D*	(4
5)	Cobden (V.)	631	656	631	272,383	432	14,959	23.71	15,013	1,896	733	17,106	27.11	.....	.....	3,384	317 *D*	(5
6)	Colborne (V.)	977	994	960	350,252	365	22,269	23.20	23,110	2,358	50,249	55,442	57.75	.....	.....	2,142	1,267 *D*	(6
7)	Coldwater (V.)	626	549	593	253,043	427	12,255	20.67	11,186	3,088 [3]	6,703	6,703	11.30	.....	.....	4,000	909 *D*	(7
8)	Creemore (V.)	587	629	700	362,136	517	12,732	18.19	12,658	833	7,142	9,967	14.24	.....	.....	.....	566 *D*	(8
9)	Crystal Beach (V.)	550	618	956 [4]	870,595	911	70,324	73.56	67,427	7,222	29,202	163,259	170.77	.....	.....	.....	24 *S*	(9
10)	Desoronto (T.)	1,418	1,261	1,171	563,077	481	31,532	26.93	30,527	8,612 [5]	.....	47,142	40.26	.....	.....	2,200	3,015 *D*	(10
11)	Drayton (V.)	559	504	519	310,394	598	14,464	27.87	15,204	830	651	46,752	90,08	.....	.....	3,300	809 *D*	(11
12)	Dresden (T.)	1,488	1,662	1,935	857,285	443	48,255	24.94	45,930	3,372	45,624	59,365	30.68	.....	.....	4,135	2,778 *D*	(12
13)	Dundalk (V.)	647	688	714	336,740	472	19,189	26.88	19,294	1,481	.....	16,311	22.84	.....	.....	.....	333 *D*	(13
14)	Dutton (V.)	761	787	818	446,511	546	24,561	30.03	23,744	2,965	118,569	144,925	177.17	.....	.....	.....	1,695 *S*	(14
15)	Eganville (V.)	1,072	1,088	1,144	369,062	323	16,770	14.66	18,199	2,851 [6]	.....	5,155	4.51	.....	.....	8,250	3,068 *D*	(15
16)	Elora (V.)	1,144	1,247	1,248	616,416	494	27,400	21.96	29,552	1,017	11,000	24,009	19.24	.....	.....	3,000	4,304 *D*	(16
17)	Embro (V.)	455	464	462	238,380	516	9,207	19.93	9,176	364	.....	3,699	8.01	.....	.....	3,000	1,572 *D*	(17
18)	Englehart (T.)	1,056	1,262	1,317	506,520	385	26,360	20.02	28,961	3,877 [7]	7,885	25,312	19.22	.....	.....	20,000 [8]	4,425 *D*	(18
19)	Erin (V.)	434	499	575	199,945	348	9,769	16.99	9,526	1,822	.....	4,698	8.17	.....	.....	576	268 *D*	(19
20)	Exeter (V.)	1,622	1,589	1,790	973,994	544	40,238	22.48	39,764	1,094	41,824	57,543	32.15	.....	.....	.....	2,831 *D*	(20
21)	Fenelon Falls (V.)	915	1,158	1,053 [9]	551,356	524	14,226	13.51	14,727	504 [10]	.....	19,315	18.17	.....	.....	4,207	56 *S*	(21
22)	Flesherton (V.)	491	431	414	194,965	471	10,728	25.91	10,651	507	.....	11,814	28.54	.....	.....	.....	43 *D*	(22
23)	Fonthill (V.)	862	1,000	1,115	485,240	435	27,228	24.42	27,644	2,010	5,843	44,415 [11]	39.83	.....	.....	.....	149 *D*	(23
24)	Forest (T.)	1,465	1,570	1,709	932,470	546	40,465	23.68	40,787	1,762	46,140	50,390	29.49	.....	.....	.....	1,842 *D*	(24
25)	Frankford (V.)	808	1,144	1,093	276,964	253	17,172	15.71	16,763	1,198 [12]	.....	27,623 [13]	25.27	.....	.....	.....	841 *D*	(25
26)	Glencoe (V.)	800	836	881	488,620	555	20,739	23.54	20,370	2,067	85,000	105,100	11.93	27,280 [14]	30.96	4,000	1,922 *S*	(26
27)	Gore Bay (T.)	740	702	625	255,170	408	12,248	19.60	12,215	749	5,076	15,215	24.34	.....	.....	.....	894 *S*	(27
28)	Grand Valley (V.)	587	622	655	274,682	419	14,699	22.44	14,627	943 [15]	.....	6,157	9.40	.....	.....	.....	35 *D*	(28
29)	Hagersville (V.)	1,370	1,455	1,550	858,143	554	34,326	22.15	34,376	1,180	.....	10,888	7.02	.....	.....	.....	2,697 *S*	(29
30)	Haileybury (T.)	2,813	2,268	1,989 [16]	1,147,225	577	67,076	33.72	62,802	5,718 [17]	.....	Nil	.....	.....	.....	1,183 [18]	1,135 *S*	(30
31)	Harriston (T.)	1,293	1,305	1,400	674,760	482	30,024	21.45	30,162	252 [19]	573	16,824	12.02	.....	.....	3,000	1,901 *D*	(31

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(T.) Town.
(V.) Village.
(*S*) Surplus. (*D*) Deficit.

(1) After deducting reserve of $262.
(2) After deducting reserve of $521.
(3) After deducting reserve of $300.
(4) In addition, 5,000 to 10,000 summer residents.
(5) After deducting reserve of $1,694.
(6) After deducting reserve of $2,000.
(7) After deducting reserve of $5,375.
(8) Loan for water and sewer extension and wartime housing project.
(9) In addition, 700 summer residents.
(10) After deducting reserve of $317.
(11) Includes $23,833 watermains debentures classed as local improvements.
(12) After deducting reserve of $500.
(13) Including $9,280 assumed by Township of Sydney.
(14) Excluding surplus of $12,450.
(15) After deducting reserve of $250.
(16) Excluding 307 inmates of public institutions.
(17) After deducting reserve of $5,271.
(18) R.C. separate school loan.
(19) After deducting reserve of $252.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Town's Report 1947	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAXES COLLECTED: Amount	TAX ARREARS: Amount	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities)	GROSS DEBENTURE DEBT (b): Per Capita	SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	CURRENT OPERATING SURPLUS or DEFICIT: Amount	
					$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Harrow (T.)	956	1,166	1,304	460,172	353	33,014 [1]	25.32	29,853	7,182	.....	208,297 [2]	159.74	.....	.....	500	149 *S*	(1
2)	Hastings (V.)	707	754	800	291,637	365	19,107	23.88	18,754	1,223 [3]	.....	10,264	12.83	.....	.....	8,224	4,590 *D*	(2
3)	Havelock (V.)	1,096	1,113	1,156	398,342	345	16,323	14.12	16,372	421 [4]	.....	.....	.....	.....	.....	.....	223 *S*	(3
4)	Hensall (V.)	719	665	649	427,169	658	14,958	23.05	14,884	528	.....	.....	.....	.....	.....	509	313 *S*	(4
5)	Iroquois (V.)	948	958	1,009	682,487	676	24,921	24.70	24,637	468 [5]	.....	.....	.....	.....	.....	17,485	2,307 *S*	(5
6)	Iroquois Falls (T.)	1,308	1,302	1,280	2,371,480	1,853	86,373	67.48	86,316	51	.....	93,968 [6]	73.41	.....	.....	.....	2,577 *S*	(6
7)	Jarvis (V.)	514	591	575	307,090	534	9,520	16.56	9,727	330	.....	12,312	21.41	.....	.....	.....	438 *D*	(7
8)	Keewatin (T.)	1,405	1,481	1,464	1,459,218	997	43,777	29.90	45,103	3,466 [7]	17,444 [8]	18,609	12.71	.....	.....	.....	1,401 *D*	(8
9)	Kemptville (V.)	1,286	1,232	1,297	641,566	495	25,663	19.79	25,417	2,223 [9]	.....	23 872	18.41	.....	.....	16,596	2,630 *S*	(9
10)	Lakefield (V.)	1,303	1,349	1,375	739,805	538	34,178	24.86	33,508	3,182 [10]	6,794	6,794	4.94	.....	.....	8,302	1,699 *S*	(10
11)	Lanark (V.)	636	663	725	196,982	272	11,031	15.22	10,751	1,082	.....	3,000	4.14	.....	.....	.....	1,254 *D*	(11
12)	Lancaster (T.)	601	684	554	288,400	521	8,212	14.82	7,552	1,515 [11]	.....	.....	.....	.....	.....	.....	834 *D*	(12
13)	Larder Lake (Twp.)	.....	1,464	1,903	1,214,340	638	41,363	21.74	38,211	7,903 [12]	156,848	157,985	83.02	.....	.....	14,000	546 *D*	(13
14)	La Salle (T.)	600	951	1,300	486,000	374	27,776	21.37	26,413	1 [13]	.....	364,852 [14]	280.66	.....	.....	7,471	1,188 *D*	(14
15)	Little Current (T.)	1,151	1,088	1,580	358,383	227	18,828	11.92	17,531	4,441	.....	13,000	8.23	.....	.....	44	6,843 *D*	(15
16)	L'Orignal (V.)	905	1,118	890	194,383	218	10,102	11.35	10,472	2,504	.....	308	.35	.....	.....	2,905	311 *S*	(16
17)	Lucan (V.)	590	631	660	344,400	522	13,346	20.22	12,885	815	.....	2,216	3.36	.....	.....	.....	1,488 *S*	(17
18)	Lucknow (V.)	1,082	867	951	513,603	540	19,123	20.11	19,076	975	42,888	53,342	56.09	.....	.....	.....	969 *D*	(18
19)	Madoc (V.)	1,059	1,118	1,138	379,294	333	24,654	21.66	23,644	7,290	.....	15,675	13.77	.....	.....	.....	434 *D*	(19
20)	Markdale (V.)	774	870	820	424,921	518	20,926	25.52	20,577	708	.....	27,662	33.73	.....	.....	.....	1,213 *S*	(20
21)	Markham (V.)	1,073	1,204	1,261	581,318	461	17,440	13.83	17,380	[15]	.....	.....	.....	.....	.....	.....	1,819 *S*	(21
22)	Marmora (V.)	924	1,106	1,093	302,690	277	19,675	18.00	19,342	4,776	.....	7,132	6.53	.....	.....	2,000	1,346 *D*	(22
23)	Massey (T.)	708	752	706	159,385	226	15,867	22.47	15,700	1,314	.....	36,700 [16]	51.98	.....	.....	5,936 [17]	986 *S*	(23
24)	Maxville (V.)	785	804	815	468,335	575	17,354	21.29	17,827	903 [18]	.....	449	.55	.....	.....	.....	2,519 *S*	(24
25)	Merrickville (V.)	821	794	801	366,350	457	21,248	26.53	19,326	5,101 [19]	.....	10,590	13.22	.....	.....	8,000	1,905 *S*	(25
26)	Mildmay (V.)	694	771	811	269,084	332	12,342	15.22	12,265 *	130	5,224	7,149	8.82	.....	.....	16,500	1,015 *S*	(26
27)	Millbrook (V.)	692	751	730	276,301	378	15,058	20.63	14,524 *	1,657	.....	15,056	20.62	.....	.....	1,227	620 *D*	(27
28)	Milverton (V.)	1,004	1,015	1,013	686,800	678	27,472	27.12	28,014	11	8,260	8,260 [20]	8.15	.....	.....	1,909	963 *S*	(28
29)	Mitchell (T.)	1,571	1,777	1,560	941,360	603	35,772	22.93	38,564	4,617	.....	25,146	16.12	.....	.....	.....	11,315 *S*	(29
30)	Morrisburg (V.)	1,374	1,575	1,628 [21]	1,358,845	835	33,514	20.59	32,343	3,751 [22]	1,101	55,198	33.91	.....	.....	500	3,083 *D*	(30
31)	Mount Forest (T.)	1,821	1,892	1,732	880,369	508	47,641	27.51	46,310	3,126	459	8,087	4.67	.....	.....	8,976 [23]	2,570 *D*	(31

(*a*) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(*b*) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(Twp.) Township.
(T.) Town.
(V.) Village.
(*S*) Surplus. (*D*) Deficit.
* Approximate.

(1) Including $6,094 pre-levied debenture levy.
(2) Including $51,100 issued by separate school authority.
(3) After deducting reserve of $377.
(4) After deducting reserve of $177.
(5) After deducting reserve of $163.
(6) Including $36,100 issued by separate school authority.
(7) After deducting reserve of $808.
(8) Telephone.
(9) After deducting reserve of $2,186.
(10) After deducting reserve of $356.
(11) After deducting reserve of $537.
(12) After deducting reserve of $13,796.
(13) After deducting reserve of $10,683.
(14) Including $30,000 issued by separate school authority.
(15) $1,000 reserve against $409 arrears.
(16) Issued by separate school authority.
(17) Including $3,081 separate school loan.
(18) After deducting reserve of $1,322.
(19) After deducting reserve of $444.
(20) Excluding Milverton High School District Board debentures outstanding, $2,120.
(21) Excluding inmates of public institutions.
(22) After deducting reserve of $1,000.
(23) $2,976 for local improvements under construction.

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TORONTO, CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Town's Report 1947	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAXES COLLECTED: Amount	TAX ARREARS: Amount	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities)	GROSS DEBENTURE DEBT (b): Per Capita	SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	CURRENT OPERATING SURPLUS or DEFICIT: Amount	
	ONTARIO				$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Neustadt (V.)	465	419	438	207,524	474	8,095	18.48	7,925 *	724	.....	12,428	28.37	.....	.....	.....	410 *D*	(1
2)	Newburgh (V.)	410	471	499	129,244	259	7,003	14.03	7,103	222	.....	.....	.....	.....	.....	1,178	976 *D*	(2
3)	Newcastle (V.)	611	742	760	292,846	385	14,232	18.73	14,057	950	.....	6,288	8.27	.....	.....	.....	173 *S*	(3
4)	New Hamburg (V.)	1,426	1,402	1,478	1,191,283	806	34,554	23.38	34,474	988	.....	.....	.....	.....	.....	1,360	2,105 *D*	(4
5)	Niagara (T.)	1,672	1,541	1,774	996,135	562	59,004	33.26	58,866	5,359	11,490	206,146	116.20	.....	.....	4,239	2,264 *S*	(5
6)	Norwich (V.)	1,126	1,268	1,334	717,650	538	35,991	26.98	35,284	1,459	1,371	8,433	6.32	.....	.....	5,000	6,317 *D*	(6
7)	Norwood (V.)	727	762	810	286,871	354	15,513	19.15	15,549	1,549 [1]	6,438	7,500	9.26	.....	.....	.....	1,788 *D*	(7
8)	Oil Springs (V.)	433	458	413	246,812	598	8,332	20.17	7,850	1,774	.....	7,583	18.36	.....	.....	4,831	2,449 *D*	(8
9)	Omemee (V.)	498	620	608	263,470	433	12,590	20.71	12,656	865 [2]	.....	5,968	9.82	.....	.....	1,200	434 *S*	(9
10)	Palmerston (T.)	1,617	1,418	1,477	782,356	530	41,896	28.37	41,774	[3]	5,098	41,292	27.96	.....	.....	10,045	1,229 *D*	(10
11)	Paisley (V.)	732	709	728	299,157	411	15,544	21.35	15,089	915	72,000	72,000	98.90	.....	.....	10,400	4,541 *D*	(11
12)	Parkhill (T.)	998	947	990	500,106	505	23,448	23.68	21,969	2,907	.....	6,600	6.67	.....	.....	4,000	1,260 *D*	(12
13)	Point Edward (V.)	1,211	1,363	1,502	929,018	619	38,626	25.72	38,342	1,264 [4]	.....	4,735	3.15	.....	.....	4,000	2,546 *D*	(13
14)	Port Dalhousie (V.)	1,331	1,723	1,750 [5]	988,788	565	47,519	27.15	47,587	3,720	39,131	41,146	23.51	.....	.....	14,193	448 *S*	(14
15)	Port Elgin (V.)	1,305	1,395	1,409 [6]	697,210	495	33,433	23.72	33,710	367	11,950	52,136	37.00	.....	.....	3,041	4,702 *D*	(15
16)	Port McNicoll (V.)	928	973	885	635,741	718	26,701	30.17	26,866	72 [7]	150,000	157,868	178.38	.....	.....	2,144	595 *D*	(16
17)	Port Perry (V.)	1,130	1,245	1,255	663,294	529	31,867	25.39	31,581	731 [8]	.....	42,056	33.51	.....	.....	.....	2,655 *S*	(17
18)	Port Rowan (V.)	674	661	700	431,395	616	18,119	25.88	18,252	227	.....	.....	.....	.....	.....	.....	787 *D*	(18
19)	Port Stanley (V.)	816	1,177	936 [9]	1,103,987	1,179	36,438	38.93	36,616	2,434	.....	.....	.....	.....	.....	891	260 *D*	(19
20)	Powassan (T.)	722	775	715 [10]	251,718	352	12,082	16.90	12,123	515	.....	2,398 [11]	3.35	.....	.....	.....	868 *S*	(20
21)	Rainy River (T.)	1,680	1,205	1,260	488,039	387	29,209	23.18	27,992	2,330 [12]	74,895	129,000 [13]	102.38	.....	.....	24,500	2,422 *S*	(21
22)	Richmond Hill (V.)	1,270	1,345	1,626	1,114,581	685	36,482	22.44	36,546	2,049	44,326	179,473	10.38	14,927	9.18	.....	3,648 *S*	(22
23)	Rockcliffe Park (V.)	957	1,480	1,599	3,194,110	1,998	115,650	72.33	117,667	838	36,808	212,933 [14]	133.17	29,708	18.58	4,000	3,814 *S*	(23
24)	Rodney (V.)	757	702	787	395,033	502	19,601	24.91	19,353	1,238	102,762	106,896	135.83	.....	.....	.....	140 *D*	(24
25)	Seaforth (T.)	1,692	1,668	1,898	1,106,607	583	49,788	26.23	52,425	6,396	40,321	65,226	34.37	.....	.....	.....	2,608 *S*	(25
26)	Shelburne (V.)	1,064	1,005	1,158	541,090	467	32,695	28.23	32,471	1,663 [15]	1,028	29,427	25.41	.....	.....	524	732 *S*	(26
27)	Smooth Rock Falls (T.)	858	953	990	629,212	636	49,020	49.52	49,020	.....	.....	34,800 [16]	35.15	.....	.....	.....	5,627 *S*	(27
28)	Southampton (T.)	1,520	2,679	1,654 [17]	823,733	498	41,187	24.90	39,539	2,777	.....	21,836	13.20	.....	.....	13,774 [18]	9,096 *D*	(28
29)	South River (V.)	704	838	989	294,465	298	15,018	15.19	15,220	621 [19]	.....	.....	.....	.....	.....	4,487	789 *D*	(29
30)	Stoney Creek (V.)	834	1,007	1,189	877,022	738	27,647	23.25	26,859	3,349	51,514	68,463	57.58	.....	.....	.....	287 *S*	(30

(*a*) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(*b*) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(T.) Town.
(V.) Village.
(*S*) Surplus. (*D*) Deficit.
* Approximate.

(1) After deducting reserve of $456.
(2) After deducting reserve of $174.
(3) $1,644 fully covered by reserve.
(4) After deducting reserve of $2,375.
(5) In addition, 1,500 summer residents.
(6) In addition, 3,500 summer residents.
(7) After deducting reserve of $1,000.
(8) After deducting reserve of $1,600.
(9) In addition, 3,000 to 4,000 summer residents.
(10) Excluding inmates of public institutions.
(11) Including $552 assumed by Township of South Hemsworth.
(12) After deducting reserve of $1,514.
(13) $55,000 electric utility debenture issue in 1947; $19,895 of consolidated debt recoverable from utilities.
(14) Including $3,375 issued by separate school authority; excluding $2,509 debt assumed from Ottawa *re* local improvements.
(15) After deducting reserve of $700.
(16) Excluding $53,300 debentures issued by separate school authority.
(17) In addition, 2,200 summer residents.
(18) Includes $13,100 bank loan in anticipation of debenture issues.
(19) After deducting reserve of $908.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING	CURRENT OPERATING SURPLUS OR DEFICIT	
		DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)						
		1931	1941	1947	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	
					$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Schreiber Twp.	1,113	1,281	1,799	531,604	295	32,837	18.25	31,726	6,074	57,238	72,878	40.51	41,557	23.10	.....	233 *S*	(1
2)	Springfield (V.)	379	451	431	192,104	446	5,738	13.31	5,603	1,065	.....	.....	.....	.....	.....	.....	162 *D*	(2
3)	Stayner (T.)	1,042	1,085	966	511,118	529	22,489	23.28	21,788	1,667	.....	19,686	20.38	.....	.....	3,300	336 *D*	(3
4)	Stirling (V.)	865	990	1,067	470,571	441	20,706	19.41	20,812	1,077 [1]	33,000	43,636	40.90	.....	.....	.....	5,378 *S*	(4
5)	Stouffville (V.)	1,105	1,253	1,436	723,860	504	27,808	19.36	27,731	107	.....	32,343 [2]	22.52	.....	.....	.....	1,449 *S*	(5
6)	Streetsville (V.)	673	709	758	385,927	509	15,774	20.81	15,677	[3]	.....	18,358	24.22	.....	.....	50,500	1,996 *S*	(6
7)	Sutton (V.)	809	1,051	993 [4]	726,005	731	37,111	37.37	33,934	5,713 [5]	.....	39,483	39.76	2,300	2.32	700	1,061 *S*	(7
8)	Tara (V.)	491	495	511	271,181	000	10,603	00.00	10,715	34	66,000	66,000	00.00	.....	.....	.....	274 *S*	(8
9)	Tavistock (V.)	1,042	1,066	1,074	605,632	564	21,200	19.74	21,541	370	1,121	1,121	1.04	.....	.....	1,056	3,998 *D*	(9
10)	Teeswater (V.)	805	819	842	387,309	460	16,005	19.01	15,981	405	70,000	70,000	83.14	.....	.....	.....	1,675 *S*	(10
11)	Thamesville (V.)	754	828	742	522,193	704	22,382	30.16	21,150	1,632 [6]	.....	.....	.....	.....	.....	.....	3,255 *D*	(11
12)	Thedford (V.)	577	623	556	301,256	542	10,843	19.50	11,090	467	.....	2,395	4.31	.....	.....	2,135	335 *S*	(12
13)	Thessalon (T.)	1,632	1,316	1,235	351,047	284	23,186	18.77	21,599	[7]	8,080	22,707	18.39	.....	.....	16,567	5,035 *D*	(13
14)	Thornbury (T.)	739	838	820	489,700	597	21,762	26.54	21,513	985 [8]	38,239	54,534	66.50	12,880	15.71	2,200	195 *S*	(14
15)	Tottenham (V.)	546	561	548	259,227	473	12,520	22.85	12,810	866	7,651	7,651	13.96	.....	.....	.....	969 *D*	(15
16)	Tweed (V.)	1,247	1,343	1,400	594,929	425	35,206	25.15	35,346	5,229	7,944	62,762	44.83	.....	.....	18,956	360 *D*	(16
17)	Uxbridge (T.)	1,506	1,406	1,490	1,012,871	680	38,500	25.84	37,591	1,917 [9]	24,989	64,177	43.07	.....	.....	13,538	2,586 *D*	(17
18)	Vankleek Hill (T.)	1,295	1,435	1,405	590,941	421	30,213	21.50	30,238	1,910	.....	38,260 [10]	27.23	.....	.....	.....	789 *S*	(18
19)	Victoria Harbour (V.)	1,171	1,026	937 [11]	363,600	388	11,706	12.49	11,283	[12]	.....	.....	.....	.....	.....	1,600	1,745 *D*	(19
20)	Waterdown (V.)	924	910	1,219	890,700	731	25,142	20.63	25,778	3,490	39,171	52,523 [13]	43.09	.....	.....	.....	510 *D*	(20
21)	Waterford (V.)	1,168	1,342	1,417	826,873	584	35,775	25.25	36,028	689	164	27,671	19.53	.....	.....	.....	164 *S*	(21
22)	Watford (V.)	956	1,076	961	529,575	551	25,071	26.09	24,794	769	10,547	10,547	10.98	.....	.....	.....	2,003 *S*	(22
23)	Webbwood (T.)	468	415	421	115,187	274	7,127	16.93	6,885	[14]	.....	.....	.....	.....	.....	.....	8,932 *D*	(23
24)	Wellington (V.)	900	1,036	980	787,099	803	21,009	21.44	20,997	228	719	41,965 [15]	42.82	.....	.....	.....	1,001 *D*	(24
25)	West Lorne (V.)	814	728	821	400,991	488	20,295	24.72	19,210	2,554	95,795	97,374	118.60	.....	.....	18,984	1,757 *D*	(25
26)	Westport (V.)	737	726	675	343,904	509	16,025	23.74	14,972	3,498	[16]	[16]	.....	.....	.....	5,000	1,967 *S*	(26
27)	Wheatley (V.)	724	785	872	442,552	508	21,388	24.53	20,038	3,260	144,950	149,400	171.33	.....	.....	.....	995 *D*	(27
28)	Wiarton (T.)	1,949	1,749	1,800	692,610	385	45,745	25.41	44,487	1,777	24,451	31,021	17.23	.....	.....	1,017	664 *S*	(28
29)	Winchester (V.)	963	1,049	1,042	815,776	783	27,874	26.75	27,753	614	.....	27,464	26.36	.....	.....	.....	2,098 *S*	(29
30)	Woodbridge (V.)	744	1,044	1,169	587,000	502	27,205	23.27	27,372	1,160 [17]	63,291	235,598 [18]	201.54	.....	.....	2,929	3,480 *S*	(30
31)	Woodville (V.)	414	394	409	189,537	463	7,961	19.46	8,109	422	.....	13,069	31.95	.....	.....	.....	209 *S*	(31
32)	Wyoming (V.)	482	523	617	164,402	266	9,896	16.04	10,102	499 [19]	.....	.....	.....	.....	.....	14,757	2,142 *D*	(32

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(T.) Town.
(V.) Village.
(*S*) Surplus. (*D*) Deficit.

(1) After deducting reserve of $54.
(2) Excluding $6,000 debentures unsold.
(3) $1,610 fully covered by reserve.
(4) In addition, 3,000 summer residents.
(5) After deducting reserve of $305.
(6) After deducting reserve of $208.
(7) $13,257 fully covered by reserve.
(8) After deducting reserve of $88.
(9) After deducting reserve of $3,035.
(10) Includes $13,360 issued by separate school authority.
(11) In addition, 300 summer residents.
(12) $3,166 fully covered by reserve.
(13) Includes $13,352 assumed from East Flamboro Township.
(14) $3,437 fully covered by reserve.
(15) Including $12,296 assumed by Township of Hillier and $9,037 by Township of Hallowell.
(16) $4,400 payment of Hydro-Electric Commission guaranteed.
(17) After deducting reserve of $1,164.
(18) Including $32,221 assumed by Vaughan Township.
(19) After deducting reserve of $100.

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GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1947

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Municipality's Report 1947	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAX COLLECTIONS: Amount	TAX ARREARS: Amount	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities)	GROSS DEBENTURE DEBT (b): Per Capita	SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	CURRENT OPERATING SURPLUS OR DEFICIT: Amount	
	NEW BRUNSWICK (Towns)				$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Grand Falls	1,557	1,806	2,200 [1]	3,277,900	1,490	43,821	19.92	40,817	12,828 [3]	[2]	133,000	60.45	25,960	11.80	13,781	[2]	(1
2)	Hartland	907	847	1,200 [4]	633,000	528	26,184	21.82	28,533	1,449 [5]	45,000	72,000	60.00	.....	.....	5,581	[2]	(2
3)	Marysville	1,512	1,651	1,651 [6]	583,545	353	52,786	31.97	50,547	7,970 [7]	[2]	151,000	91.46	.....	.....	225	[2]	(3
4)	Milltown	1,735	1,876	1,860 [1]	958,700	515	70,548	41.15	75,240	4,833 [8]	[2]	172,000	92.47	45,552	24.49	.....	[2]	(4
5)	Port Elgin	737	681	800 [1]	394,910	494	14,140	17.68	15,067	1,323	[2]	9,500	11.88	6,000	7.50	.....	[2]	(5
6)	Rothesay	515	529	529 [6]	887,250	1,677	26,794	50.65	25,270	442 [9]	[2]	68,000	128.54	35,797	67.67	.....	[2]	(6
7)	St. Andrews	1,207	1,167	1,167 [6]	1,050,200	900	46,071	39.48	48,962	7,163 [10]	[2]	206,800	177.21	107,851	92.42	.....	[2]	(7
8)	St. George	1,087	1,169	1,169 [6]	412,580	353	28,443	24.33	27,054	9,284 [11]	[2]	7,200	6.16	.....	.....	.....	[2]	(8
9)	St. Leonard	952	1,095	1,300 [1]	252,420	194	26,978	20.75	24,275	10,516 [12]	[2]	52,000	40.00	686	.54	8,000	[2]	(9
10)	Shediac	1,883	2,147	2,147 [6]	873,700	407	37,782	17.60	39,593	472 [13]	[2]	121,000	56.36	19,071	8.88	2,000	[2]	(10
11)	Sunny Brae	1,364	1,368	1,368 [6]	802,000	586	33,472	24.47	34,021	15,261	[2]	177,500	129.75	39,586	28.94	.....	[2]	(11
	NOVA SCOTIA (Towns)																	
12)	Annapolis Royal	739	782	782 [6]	388,474	497	26,123 [14]	33.41	26,173	4,669 [15]	27,500	84,950	108.63	58,846	75.25	3,952 [16]	2,538 *S*	(12
13)	Berwick	837	962	962 [6]	371,230	386	20,949 [14]	21.78	20,768	2,346 [17]	5,000	20,000	20.79	.....	.....	.....	475 *S*	(13
14)	Bridgetown	1,126	1,020	1,020 [6]	1,708,940	1,675	32,972 [14]	32.33	32,586	847 [18]	26,000	97,800	95.88	33,970	33.30	1,788 [19]	3,596 *D*	(14
15)	Canso	1,575	1,418	1,418 [6]	320,665	226	29,829 [14]	21.04	27,682	5,691 [20]	42,000	102,000	71.93	35,761	25.22	1,892 [19]	1,057 *S*	(15
16)	Clarke's Harbour	907	887	950	232,375	245	16,025 [14]	16.87	15,666	1,291 [21]	.....	73,000	76.84	2,494	2.63	.....	749 *S*	(16
17)	Hantsport	713	907	907 [6]	576,084	635	30,816 [4]	33.98	30,486	527 [22]	31,100	53,600	59.10	20,935	23.08	967 [23]	467 *D*	(17
18)	Joggins	1,000	1,109	1,109 [6]	96,360	87	10,709	9.66	11,079	5,779	.....	7,000	6.31	4,506	4.06	646	448 *D*	(18
19)	Lockeport	973	1,084	1,084 [6]	406,340	375	25,343 [14]	23.38	23,851	9,003 [24]	.....	22,500	20.76	.....	.....	.....	2,013 *S*	(19
20)	Louisburg (1945)	971	1,012	1,012 [6]	267,660	264	17,584	17.38	17,543	13,702	9,000	9,000	8.89	8,972	8.86	726	?	(20
21)	Mahone Bay	1,065	1,025	1,025 [6]	415,355	405	24,157 [14]	23.56	23,309	2,392 [25]	8,800	58,900	57.46	36,229	35.35	73,326 [26]	560 *S*	(21
22)	Middleton	904	1,172	1,172 [6]	503,410	430	34,734 [14]	29.64	34,441	1,349 [27]	28,500	179,700	153.33	114,480	97.68	4,203 [19]	1,053 *D*	(22
23)	Mulgrave	975	1,057	1,057 [6]	383,040	362	18,263 [14]	17.28	18,377	6,261 [28]	.....	.....	.....	.....	.....	3,000	1,715 *D*	(23
24)	Oxford	1,133	1,297	1,297 [6]	447,480	345	25,539 [14]	19.69	25,666	3,480	7,700	39,400	30.38	12,642	9.75	5,648 [29]	4,324 *D*	(24
25)	Parrsboro	2,455	1,971	1,971 [6]	507,688	258	37,104 [14]	18.82	37,153	5,620 [30]	55,500	141,400	71.74	61,040	30.97	3,868 [31]	1,404 *D*	(25
26)	Port Hawkesbury	1,011	1,031	1,031 [6]	309,600	300	15,116 [14]	14.66	13,763	8,675 [32]	16,000	36,000	34.92	15,392	14.93	750	1,229 *D*	(26
27)	Shelburne	1,474	1,605	1,605 [6]	867,840	541	44,088 [14]	27.47	42,677	6,336	5,000	101,300	63.12	19,848	12.37	.....	2,531 *S*	(27
28)	Stewiacke	803	961	961 [6]	306,965	319	17,788 [14]	18.51	17,486	474 [33]	.....	5,500	5.72	.....	.....	16,947	557 *S*	(28
29)	Wedgeport [34]	1,294	1,327	1,400	125,230	89	11,282	8.06	13,265	1,028 [35]	.....	.....	.....	.....	.....	4,827 [19]	5 *S*	(29
30)	Wolfville	1,818	1,944	1,944 [6]	864,568	445	68,108 [14]	35.03	67,480	421 [36]	136,500	230,100	118.36	41,517	21.36	8,759	2,056 *S*	(30
	PRINCE EDWARD ISLAND¶ (Towns)																	
31)	Alberton	590	554	600	344,185	574	2,742 *	4.57	2,392	12,53 [37]	[2]	2,400	4.00	730	1.22	[2]	[2]	(31
32)	Georgetown (1946)	812	769	769	137,720	179	?	.....	1,385	130	[2]	2,641	3.43	361	.47	.....	[2]	(32
33)	Kensington	612	767	850	631,650	743	?	.....	4,606	600	[2]	2,000	2.35	1,767	2.08	[2]	[2]	(33
34)	Montague	803	769	853	641,900	753	?	.....	3,522	1,421	[2]	11,925	13.98	.....	.....	[2]	[2]	(34
35)	Souris	1,063	1,114	1,400	359,650 [1]	257	7,630	5.45	7,351	6,428	10,000	11,000	7.86	10,261	7.33	.....	559 *S*	(35

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(V.) Village.
(*S*) Surplus. (*D*) Deficit.
* Approximate.
¶ Statistics of Prince Edward Island towns do not include school taxes.

(1) 1946 information.
(2) Information not available.
(3) After deducting reserve of $7,287.
(4) 1945 information.
(5) After deducting reserve of $500.
(6) Population not reported; 1941 census population.
(7) After deducting reserve of $2,000.
(8) After deducting reserve of $4,007.
(9) After deducting reserve of $422.
(10) After deducting reserve of $4,155.
(11) After deducting reserve of $1,420.
(12) After deducting reserve of $2,105.
(13) After deducting reserve of $7,661.
(14) In addition, unspecified railway levy
(15) After deducting reserve of $523.
(16) Overdraft; in addition, loan of $32,122 under Municipal Improvements Assistance Act.
(17) After deducting reserve of $391.
(18) After deducting reserve of $426.
(19) Overdraft.
(20) After deducting reserve of $6,927.
(21) After deducting reserve of $200.
(22) After deducting reserve of $1,215.
(23) General overdraft $863; school board overdraft $104.
(24) After deducting reserve of $2,591.
(25) After deducting reserve of $328.
(26) Water utility.
(27) After deducting reserve of $3,228.
(28) After deducting reserve of $1,152.
(29) General section overdraft $4,765; school board overdraft $883.
(30) After deducting reserve of $2,299.
(31) Includes school board overdraft $2,412.
(32) After deducting reserve of $772.
(33) After deducting reserve of $898.
(34) Town dissolved as at December 31, 1947
(35) After deducting reserve of $3,756.
(36) After deducting reserve of $1,997.
(37) After deducting reserve of $575.

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TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

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